

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 636 Session of  
2007

INTRODUCED BY GORDNER, RAFFERTY, FOLMER, WONDERLING AND EARLL,  
MARCH 19, 2007

REFERRED TO LOCAL GOVERNMENT, MARCH 19, 2007

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; eliminating the triennial assessment;  
22 and regulating certain assessments in all counties," further  
23 providing for definitions, for powers and duties of the  
24 board, for preparation of assessment roll, for abstracts of  
25 building permits and information on improvements to be  
26 furnished board, for valuation of mobilehomes or house  
27 trailers, for report to assessors of mobilehomes or house  
28 trailers and for assessment where township line passes  
29 through mansion house; and making repeals.

30 The General Assembly of the Commonwealth of Pennsylvania  
31 hereby enacts as follows:

1       Section 1. The definition of "assessor" in section 102 of  
2 the act of May 21, 1943 (P.L.571, No.254), known as The Fourth  
3 to Eighth Class County Assessment Law, amended November 29, 2006  
4 (P.L.1477, No.167), is amended to read:

5       Section 102. Definitions.--The following words and phrases  
6 shall for the purpose of this act have the meanings respectively  
7 ascribed to them in this section, except where the context  
8 clearly indicates a different meaning:

9       \* \* \*

10       ["Assessor" shall mean the assessor elected in each borough,  
11 town and township of the first class and elected in each ward of  
12 each city, borough or town, including the assistant assessor, if  
13 any, in first class townships.]

14       \* \* \*

15       Section 2. Section 302(a)(2) of the act, amended November 9,  
16 1977 (P.L.227, No.70), is amended to read:

17       Section 302. Powers and Duties of the Board.--(a) The board  
18 shall have the power, and it shall be its duty, to

19       \* \* \*

20       (2) Adopt rules and regulations not inconsistent with this  
21 act, which shall govern the chief assessor[, and his assistants  
22 [and local elected assessors] in the making of the assessment.

23       \* \* \*

24       Section 3. Section 501 of the act, amended November 29, 2006  
25 (P.L.1477, No.167), is repealed:

26       [Section 501. Election; Term of Office.--(a) At the  
27 municipal election preceding the expiration of the term of any  
28 assessor now in office, and every fourth year thereafter, the  
29 qualified voters resident therein shall elect:

30       (1) In each ward in each city, an assessor;

- 1       (2) In each ward of each borough divided into wards, an  
2 assessor;
- 3       (3) In each borough not divided into wards, an assessor;
- 4       (4) In each ward in each town, an assessor;
- 5       (5) In each township of the first class, an assessor and an  
6 assistant assessor;
- 7       (6) (Deleted by amendment).

8       Each assessor shall serve from the first Monday of January  
9 next succeeding his election, and for a period of four years  
10 thereafter.

11       (b) The offices of assistant triennial assessor in townships  
12 of the first class is hereby abolished.]

13       Section 4. Section 502 of the act, amended July 17, 1953  
14 (P.L.464, No.113) and June 30, 1969 (P.L.103, No.39), is  
15 repealed:

16       [Section 502. Oath of Assessor.--Before entering on the  
17 duties of his office, each assessor shall take and subscribe the  
18 following oath or affirmation:

19       "I, ....., do hereby (swear or affirm) that I will,  
20 as assessor for ..... (ward, borough, town or township),  
21 use my utmost diligence to discover and ascertain and will  
22 report to the chief assessor all persons and property made  
23 taxable by law, in accordance with the law and all rules and  
24 regulations of the Board of Assessment Appeals made pursuant  
25 thereto, and will perform to the best of my ability the duties  
26 imposed upon me by law and keep faith with trust reposed in me  
27 by the citizens of the community I serve."

28       A copy of the oath of assessor, duly attested by an officer  
29 empowered to administer oaths, shall be filed by the assessor  
30 with the board. For the purpose of this section, the chief

1 assessor, the board or any member thereof shall be competent to  
2 administer the oath or affirmation.]

3 Section 5. Section 503 of the act is repealed:

4 [Section 503. Vacancies in the Office of Assessor.--Whenever  
5 any assessor shall fail to take and subscribe the oath required,  
6 or to file the same in the office of the board prior to the  
7 first day of February succeeding election to the office of  
8 assessor, the office shall be vacant. Where a vacancy in the  
9 office of assessor shall occur by reason of the death,  
10 resignation, disqualification or failure to qualify of the duly  
11 elected assessor, or where the voters fail to elect an assessor,  
12 the board shall appoint an assessor to fill such vacancy for the  
13 unexpired term.]

14 Section 6. Section 504 of the act, amended January 18, 1952  
15 (1951 P.L.2138, No.606), is repealed:

16 [Section 504. Penalty on Assessor for Failure to Perform  
17 Duty.--(a) If any assessor knowingly and intentionally omits,  
18 neglects or refuses to comply with any order or warrant issued  
19 to him in conformity with law, or neglects or refuses to obey  
20 any valid rule or regulation of the board, or neglects or  
21 refuses to secure any information or data necessary for  
22 assessment purposes reasonably and properly requested by the  
23 chief assessor, he shall be guilty of a misdemeanor in office,  
24 and on conviction thereof shall be fined not more than two  
25 hundred dollars, and shall be removed from office.]

26 Section 7. Section 505 of the act, amended June 27, 1974  
27 (P.L.418, No.147), is repealed:

28 [Section 505. Compensation of Assessor.--Each assessor  
29 hereafter elected shall be paid by rates established by the  
30 county salary board. On or before the tenth day of each month

1 succeeding any month in which the assessor has been employed one  
2 or more days in the performance of his duties, the assessor  
3 shall file with the board a sworn statement of the days so  
4 employed, indicating the particular days and the nature of the  
5 duties performed on each day. The board shall make such  
6 examination of the statement as to it seems proper, and shall  
7 allow or disallow any compensation claimed by the assessor  
8 within twenty days after receipt of such statement. Any assessor  
9 who shall be aggrieved by the action of the board in allowing or  
10 disallowing any compensation claimed by him may appeal from the  
11 decision of the board to the court of common pleas of the  
12 county.]

13 Section 8. Section 506 of the act, amended January 18, 1952  
14 (1951 P.L.2138, No.606), is repealed:

15 [Section 506. Duties of Assessor.--It shall be the duty of  
16 each assessor to gather and report to the chief assessor all  
17 data and information necessary to assess, rate and value all  
18 subjects or objects of local taxation within the respective  
19 ward, borough, town or township of which he is assessor, whether  
20 for county, city, borough, town, township, school, poor or  
21 institution district purposes in accordance with the law and all  
22 lawful regulations prescribed by the board.]

23 Section 9. Section 601 of the act, amended December 13, 1982  
24 (P.L.1173, No.270), is amended to read:

25 Section 601. Preparation of Assessment Roll.--Annually, on  
26 or before the first day of July, the chief assessor shall[, from  
27 the returns made by the local assessors,] prepare and submit to  
28 the board, in the form prescribed by the board, an assessment  
29 roll or list of persons and property subject to local taxation,  
30 together with the actual value placed upon each person, each

1 parcel or tract of real property and the personal property of  
2 each person by the assessor, and shall make and have supervision  
3 of listing and valuation of property excluded or exempted from  
4 taxation. The chief assessor shall, at the same time, prepare  
5 and submit a list of all property exempted by law from taxation.  
6 The making of triennial assessments as provided by existing law  
7 is hereby abolished.

8 Section 10. Section 602.2(c) of the act, amended October 11,  
9 2000 (P.L.533, No.69), is amended to read:

10 Section 602.2. Abstracts of Building Permits and Information  
11 on Improvements to be Furnished Board.--\* \* \*

12 (c) [At least once every three months, the board shall  
13 forward copies of such improvement records to the assessors of  
14 the political subdivision in which such improvements are made or  
15 contemplated.] The county assessors shall visit the site of the  
16 improvements and secure any information the board requests,  
17 which may include the description and measurements, type of  
18 construction, degree of completion, cost and probable value of  
19 the improvements.

20 Section 11. Sections 602.3 and 605.2 of the act, added  
21 September 23, 1961 (P.L.1604, No.678), are amended to read:

22 Section 602.3. Valuation of Mobilehomes or House Trailers.--  
23 It shall be the duty of the [several elected and appointed  
24 assessors of the political subdivisions] county assessor to  
25 assess, rate and value all mobilehomes and house trailers within  
26 [their subdivisions] the county according to the actual value  
27 thereof and prices for which the same would separately bona fide  
28 sell. The land upon which such mobilehome or house trailer is  
29 located at the time of assessment shall be valued separately and  
30 shall not include the value of the house trailer or mobilehome

1 located thereon.

2       Section 605.2. Report to Assessors of Mobilehomes or House  
3 Trailers.--All mobilehome court operators which shall mean every  
4 person who leases land to two or more persons for the purpose of  
5 allowing such persons to locate thereon a mobilehome or house  
6 trailer which is subject to real property taxation shall  
7 maintain a record of all such leases which shall be open for  
8 inspection at all reasonable times by the [tax assessor of the  
9 political subdivision] county assessor. As part of such record,  
10 the court operator shall note the arrival of each mobilehome or  
11 house trailer, the make or manufacturer thereof, the serial  
12 number, the number of occupants, their names and ages, and their  
13 last prior residence address. Each month the mobilehome court  
14 operator shall send a record to the [tax assessor of the  
15 political subdivision] county assessment office of the arrivals  
16 and departures of mobilehomes or house trailers in his court  
17 during the prior month.

18       Section 12. Section 610 of the act is amended to read:

19       Section 610. Assessment Where Township Line Passes Through  
20 Mansion House.--Whenever the dividing line between any township  
21 and city or borough, or between any two townships as now or may  
22 be hereafter located, shall pass through the mansion house of  
23 any tract of land, the owner of the land so divided may chose as  
24 the place of residence of its occupants, either of the townships  
25 or the borough by a written notice of his election to the  
26 commissioners of the county. A choice once so made shall be  
27 binding on the owner and occupiers of such mansion house and on  
28 future owners thereof. In case of the neglect or refusal of the  
29 owner of such land to make an election as aforesaid, the persons  
30 occupying said mansion house shall be regarded as residing

1 wholly within the township, and [the elected or appointed  
2 assessors of such township shall,] in such case or when he  
3 elects to reside in the township, [assess therein] such persons  
4 and all the tract of land on which such mansion house is erected  
5 shall be assessed as in the township.

6 Section 13. Any assessor or assistant assessor in a township  
7 of the first class or borough in office on the effective date of  
8 this section shall remain in office until the end of the term  
9 for which the assessor was elected and, in any borough or a  
10 township of the first class in which an assessor continues in  
11 office in accordance with this section, the repeal of provisions  
12 of the Borough Code and the First Class Township Code in section  
13 14 shall not apply until the end of the term for which the  
14 assessor was elected.

15 Section 14. Repeals are as follows:

16 (1) The General Assembly declares that the repeals under  
17 paragraph (2) are necessary to effectuate the provisions of  
18 this act.

19 (2) The following acts and parts of acts are repealed:

20 (i) Sections 228 and 515 of the act of June 24, 1931  
21 (P.L.1206, No.331), known as The First Class Township  
22 Code.

23 (ii) Sections 851 and 1081 of the act of February 1,  
24 1966 (1965 P.L.1656, No.581), known as The Borough Code.

25 (3) The following acts and parts of acts are repealed  
26 insofar as they are inconsistent with this act:

27 (i) Sections 503, 530, 1502 and 1709.1 of The First  
28 Class Township Code.

29 (ii) Sections 806, 901 and 1306 of The Borough Code.

30 Section 15. This act shall take effect in 60 days.