

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2020 Session of 2009

INTRODUCED BY SEIP, GERGELY, DENLINGER, D. EVANS, BELFANTI, McCALL, BEYER, BURNS, BUXTON, D. COSTA, DERMODY, GALLOWAY, GIBBONS, GILLESPIE, GOODMAN, GRELL, HALUSKA, HORNAMAN, KESSLER, KORTZ, LENTZ, FRANKEL, YOUNGBLOOD, CLYMER, MILLER, BEAR, BOYD, CALTAGIRONE, CASORIO, CONKLIN, DeWEESE, EVERETT, FLECK, GERBER, HANNA, HARPER, WHEATLEY, EACHUS, MAHONEY, MATZIE, METCALFE, MIRABITO, MURPHY, MOUL, PHILLIPS, R. TAYLOR, M. O'BRIEN, REICHLEY, ROAE, SCAVELLO, SIPTROTH, WALKO, YUDICHAK, HELM, HICKERNELL, MANN, McILVAINE SMITH, MUSTIO, PAYTON, PICKETT, PRESTON, READSHAW, STABACK, BOYLE, BROOKS, CAUSER, P. COSTA, COX, CUTLER, DALEY, DeLUCA, DePASQUALE, ELLIS, J. EVANS, FAIRCHILD, FARRY, GEORGE, GINGRICH, GRUCELA, HARKINS, HARRIS, HENNESSEY, KAUFFMAN, KOTIK, MANDERINO, MARSICO, MELIO, MENSCH, D. O'BRIEN, O'NEILL, OLIVER, PYLE, REED, REESE, ROCK, ROHRER, SABATINA, SANTONI, K. SMITH, SWANGER, TALLMAN, TRUE, WANSACZ, WATERS, JOHNSON, STEVENSON, BROWN, JOSEPHS, KULA AND WHITE, OCTOBER 6, 2009

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 6, 2009

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 employes; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain

1 fees to be collected by the recorder of deeds and municipal
2 officers who issue building permits; imposing duties on
3 taxables making improvements on land and grantees of land;
4 prescribing penalties; eliminating the triennial assessment;
5 and regulating certain assessments in all counties," further
6 providing for appeals by municipalities.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Section 706 of the act of May 21, 1943 (P.L.571,
10 No.254), known as The Fourth to Eighth Class and Selective
11 County Assessment Law, repealed in part June 3, 1971 (P.L.118,
12 No.6), is amended to read:

13 Section 706. Appeals by Municipalities.--(a) The corporate
14 authorities of any county, borough, town, township or school
15 district, which may feel aggrieved by any assessment of any
16 property or other subject of taxation for its corporate
17 purposes, shall have the right to appeal therefrom in the same
18 manner, subject to the same procedure and with like effect as if
19 such appeal were taken by a taxable with respect to his
20 assessment, and in addition may take an appeal from any decision
21 of the board or court of common pleas as though it had been a
22 party to the proceedings before such board or court, even though
23 it was not such a party in fact.

24 (b) If the corporate authority of a school district seeks an
25 appeal pursuant to subsection (a), a quorum of the members
26 elected to the board of directors of that school district must
27 attend all proceedings regarding each appeal and be seated with
28 their chosen representative at any appeal proceeding.

29 Section 2. This act shall take effect in 60 days.