



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

SENATE BILL NO. 1007

PRINTERS NO. 1396

PRIME SPONSOR: Eichelberger

COST / (SAVINGS)

FUND	FY 2018/19	FY 2019/20
Political Subdivision Funds	\$0	See "Fiscal Impact"

SUMMARY: Amends the Consolidated County Assessment Law to provide for training and qualifications of assessment appeal board and auxiliary appeal board members; to establish assessment appeal processes; and to require certain notifications to property owners and penalties. This legislation would take effect January 1, 2020.

ANALYSIS: This legislation amends the Consolidated County Assessment Law (CCAL) in Title 53 (Municipalities Generally) in the following manner:

Training and Qualifications of Board of Assessment Appeals/Revisions and Auxiliary Appeal Board Members (Section 8852 of Title 53)

- Require initial nine hours of training for members of the permanent boards of assessment appeals and assessment revision, within six months of appointment or taking the oath of office, on the following topics, generally:
 - Assessment valuation process in PA (3 hours).
 - Legal and constitutional issues relating to the assessment process in PA, and duties and responsibilities of assessment appeal board members (3 hours).
 - Real estate exemptions (3 hours).
- Provide that failure of a permanent board member to obtain the training within six months of appointment shall result in disqualification of the member and shall create a vacancy.
- Require initial six hours of training for members of auxiliary appeal boards on the following topics, generally:
 - Assessment valuation process in PA (3 hours).
 - Legal and constitutional issues relating to the assessment process in PA, and duties and responsibilities of the assessment appeal board members (3 hours).
- Prohibit a person from serving on any auxiliary appeal board until trained.
- Exempt from training a member of the permanent board or auxiliary appeal board who holds an active Certified PA Evaluator certification.
- Exempt a member of the board or auxiliary appeal board who holds an inactive Certified PA Evaluator certification from only the assessment valuation process training.

- Specify that all exemption appeal hearings must be conducted by the board of assessment appeals or the board of assessment revision; auxiliary appeal boards may not conduct exemption appeal hearings.
- Specify that each county will be responsible for paying for the training.
- Direct the County Commissioners Association of PA (CCAP) in coordination with the Assessors Association of PA (AAP) to establish a curriculum and the method of training delivery.

Board of Assessment Appeals (independent board appointed by the county commissioners) (Section 8851 of Title 53)

- Authorize the county commissioners, on or after the first organizational meeting occurring after the effective date of this provision, and every four years thereafter, to appoint members of an independent board of assessment appeals for terms of two years or four years each.
- Prohibit appointment of a member to the board who is an employee of or contractor with the county assessment office.

Auxiliary Appeal Boards Creation/Membership (Section 8853 of Title 53)

- Provide the county commissioners with the discretion to establish any number of temporary auxiliary appeal boards, as needed, in their particular county.
- Authorize the commissioners to create a “pool” of trained auxiliary appeal board members who may be appointed and reappointed to serve on any auxiliary appeal board in consideration of a member’s expertise and availability.
- Clarify that each auxiliary appeal board consist of three members, all of whom must be present for an appeal hearing.

Relating to Countywide Reassessments (Section 8848 of Title 53)

- Prohibit personnel from a revaluation company or county assessment office from making adjustments to the market value or assessed value during an informal review. Personnel may only make corrections to tabular data or property characteristics collected by the revaluation company or county.
- Require that informal reviews be completed no later than June 1.

Assessment Office and Board Duties, and Notification Requirements (Sections 8831 and 8844 of Title 53)

- Require the chief assessor to compile and periodically update a list of the names and mailing address of all the taxing districts within the county. The list must be published, with the assistance of the county commissioners, on the county’s publicly accessible Internet website and in printed form in a manner consistent with the Right-to-Know Law.
- Require the Board of Assessment Appeals or Revision to provide the board’s decision in writing no later than November 15, along with:
 1. A statement that the decision may be appealed to the court of common pleas within 30 days of the mailing date of the decision;

2. A statement that an appellant must provide each taxing district within which the property lies a copy of the appeal, and that a list of names and addresses of taxing districts in the county may be found on a county website or may be requested in print; and,
3. A statement that the board cannot provide advice on filing an appeal to court and that a party may wish to consult with an attorney when considering an appeal.

FISCAL IMPACT: This legislation would have no adverse fiscal impact on Commonwealth funds. Counties may see minimal expense increases as a result of the additional training requirements within this legislation which are indeterminable at this point and would vary amongst the counties.

PREPARED BY: Tim Rodrigo
House Appropriations Committee (R)

DATE: October 16, 2018

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.