

SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

BILL NO. Senate Bill 1007

PRINTER NO. 1396

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

December 28, 2017

PRIME SPONSOR

Senator Eichelberger

DESCRIPTION

Senate Bill 1007 amends Title 53, specifically the Consolidated County Assessment Law, to provide for increased training and qualifications of assessment appeal board and auxiliary appeal board members, to make changes to the assessment appeal process and to provide for certain notifications to property owners and penalties.

This bill increases the number of hours of training from six to nine to be completed within the first six months by permanent board members, or the person shall be disqualified from being on the board. An active or inactive Certified Pennsylvania Evaluator is exempt from the training requirements. All exemption appeal hearings must be heard by the board of assessment appeals or revisions, not auxiliary appeal boards.

Auxiliary board members' hours of training is increased to six hours, and participation on the auxiliary board is prohibited until all training is complete. Each county is responsible for paying for the training. The legislation requires the County Commissioners Association and Assessors Association to establish a curriculum and training delivery method.

County commissioners are authorized to appoint members to an independent board of assessment appeals, provided they are not an employee of or contractor with the county assessment office.

County commissioners are authorized to establish any number of temporary auxiliary appeal boards, of which all three members must be present for an appeal hearing.

In addition, Senate Bill 1007 prohibits personnel from a revaluation company or county assessment office from making adjustments to the market or assessed value during an informal review, which must be completed no later than June 1. They may only make corrections to tabular data or property characteristics previously collected.

The chief assessor must compile and list the names and mailing address of all taxing districts within a county and publish them on the county's website, increasing transparency.

SENATE APPROPRIATIONS COMMITTEE

FISCAL NOTE

FISCAL IMPACT:

There is no fiscal impact on Commonwealth funds. To the extent the additional training and transparency requirements reduce the number of appeals, counties may realize savings that are able to offset the increased training requirements.