

RELATED TO TAXATION; BOARD OF REVISION OF TAXES

Act of Jun. 27, 1939, P.L. 1199, No. 404

Cl. 53

AN ACT

Relating to the assessment of real and personal property and other subjects of taxation in counties of the first class; providing for the appointment of members of the board of revision of taxes by the judges of the courts of common pleas; providing for the appointment, by the board, of personal property assessors, real estate assessors and assistant real estate assessors, clerks and other employes; fixing the salaries of members of the board, assessors and assistant assessors, and providing for the payment of salaries and expenses from the county treasury; prescribing the powers and duties of the board and of the assessors, the time and manner of making assessments, of the revision and notice of assessments and of appeals therefrom; prescribing the records of assessments; and repealing existing laws.

Compiler's Note: Section 4 of Act 88 of 1989 provided that Act 404 is repealed insofar as it is inconsistent with that act.

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

Section 1. That the board of revision of taxes in counties of the first class shall consist of seven competent and qualified citizens, who shall be appointed for terms of six years. The salary of each member of the board shall be ten thousand dollars per annum, except in the case of the chairman of the board, whose salary shall be ten thousand five hundred dollars per annum.

Section 1.1. The following words and phrases when used in this act shall have, unless the context clearly indicates otherwise, the meanings given to them in this section:

"Base year" shall mean the year upon which real property market values are based for the most recent county-wide revision of assessment of real property, or other prior year upon which the market value of all real property of the county is based. Real property market values shall be equalized within the county and any changes by the board shall be expressed in terms of such base year values.

"Board" shall mean the board of revision of taxes in counties of the first class.

"Common level ratio" shall mean the ratio of assessed value to current market value used generally in the county as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"Established predetermined ratio" shall mean the ratio of assessed value to market value established and uniformly applied in determining assessed value in any year.

(1.1 added Dec. 13, 1982, P.L.1182, No.271)

Section 2. The members of the board of revision of taxes in counties of the first class holding office on the effective date of this act shall continue to hold office until the expiration of the terms for which they have been appointed. After the effective date of this act, all appointments of members of the board in counties of the first class shall be made by a majority of the judges of the courts of common pleas of the county, and said judges shall appoint a member of the board for the full term of six years whenever, after the effective date of this act, any vacancy shall occur, whether by reason of the termination of an incumbent's term, his death, resignation or removal.

Section 3. The board shall organize within fifty days after this amending act becomes effective, to select a chairman, vice-chairman, and secretary from among its members; and thereafter, whenever a vacancy shall exist or happen in any of such offices, the board shall thereupon meet and select one of its members to fill such vacancy. Each member of the board hereafter selected as chairman, vice-chairman or secretary, either upon the organization of the board or to fill any vacancy, shall hold such office until the expiration of his term as a member of the board. Each member of the board shall give bond in such amount and with surety or sureties as the tax-levying body of the county shall approve, conditioned for the faithful performance of his duties as a member of the board.

(3 amended May 20, 1949, P.L.1507, No.453)

Section 4. The board shall appoint, for terms of six years each, a chief personal property assessor whose salary shall be seven thousand five hundred dollars per annum, eight personal property assessors each of whose salaries shall be five thousand dollars per annum, thirty-six real estate assessors, each of whose salaries shall be five thousand dollars per annum, and thirty-six assistant real estate assessors each of whose salaries shall be two thousand five hundred dollars per annum. Upon the occurrence of any vacancy in any of said offices, the board shall appoint a successor for the full term of six years. The board may from time to time increase the number of personal property assessors, real estate assessors, and assistant real estate assessors appointed by it, as it shall find necessary, subject, however, to the approval of the tax-levying body of the county. The board shall also appoint such number of clerks, stenographers and other office employes as the board shall find necessary to serve at the pleasure of the board, whose compensation shall be fixed by the tax-levying body of the county.

Section 5. The board shall divide the county into personal property assessment districts and real estate assessments districts, and may from time to time increase or diminish the number of such districts and change and alter the boundaries thereof; and the board shall make assignments of assessors to such districts, which assignments may be changed in the discretion of the board.

Section 6. The board shall establish records of real property assessments, which shall include a complete survey of

each parcel of ground and of each building and other improvement in the county, and a record thereof, showing in detail the description, character and size of the land and buildings and other improvements, together with the name and address of the owner or owners thereof, and the amounts for which such land, buildings and improvements, respectively, stand assessed, and the basis upon which such assessments were made. Such records shall be set up as soon as conveniently may be after the effective date of this act, and, subject to the provisions of this act, shall be in such form as the board shall determine. After the completion of such records, any change in the physical condition of the land, buildings or improvements of any parcel, any division thereof and any change in the ownership thereof, and any change in the assessed valuation thereof, shall be noted on the records. Any taxable inhabitant of the county shall have the right, at any time during office hours, to examine such records. The board shall prescribe the duties of the assessors in connection with the establishment and maintenance of such records.

Section 7. The board shall issue annually, at such time as the board shall determine, its precepts to the real estate assessors assigned to the various real estate assessment districts, and the assessors shall, upon the receipt of such precepts, value each parcel of real property located within the districts to which they are assigned, and shall return such valuations to the board upon such date as the board shall provide. Such return shall be in such form as the board shall prescribe, but shall require the assessors to value separately the land and the improvements thereon in the case of each parcel of real property. The assessors shall also ascertain, and shall note in their returns, any division of any parcel, any change in the physical condition of the land or of the improvements located thereon, including the destruction or demolition of improvements and the erection of new improvements, and any change in the ownership thereof, occurring after the last preceding return was filed for such parcel, and such changes shall be noted on the records to be maintained by the board as provided in section six of this act.

(7 amended Dec. 13, 1982, P.L.1182, No.271)

Section 8. Upon the date fixed for receiving the returns of the assessors, the board shall proceed to examine the returns and inquire whether the same have been made in conformity with the laws of this Commonwealth, and whether all property has been valued as provided in this act, and may revise, alter and amend the valuations by raising or lowering the valuations either in individual cases or by districts, shall rectify all errors and make valuations where they have been omitted. The board shall complete its revision of the assessments on or before the third Monday of September of each year. The assessments made by the assessors, as revised and supplemented by the board, subject to appeal therefrom as hereinafter in this act provided, shall constitute the assessed value for tax purposes of real property located in the county for the next ensuing calendar year.

Section 9. As soon as the real property assessments shall have been completed as above provided, the board shall prepare a

statement in such form as will show the assessed values of all real property within the county. Such statement may be in book form, and shall be posted or made available for public inspection at such places throughout the county as the board shall deem necessary. Copies of such statements may also be sold in such manner and at such price as the board shall determine. The proceeds of such sales shall be paid into the county treasury.

Section 10. (a) At least ten days prior to the first Monday in October of each year, the board shall give printed or written notice to the registered owners of all real property situated within the county, the assessment, valuation and ratio upon which has been increased or decreased, specifying the change made from the last preceding assessment, valuation and ratio, and setting forth that an appeal may be filed from such assessment on or before the first Monday of October, and stating as definitely as possible the time or times at which appeals will be heard by the board. Every such notice shall be given either by mailing or delivering the same to the address of the owner as shown upon the records of the board, or by posting upon the assessed property.

(b) Notice similar to that provided for in subsection (a) shall be given when the county changes the established predetermined ratio.

(10 amended Dec. 13, 1982, P.L.1182, No.271)

Section 11. With regard to the assessment of personal property, the board and the personal property assessors shall have, as heretofore, all the duties provided in the act, approved the seventeenth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred and seven), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," and the amendments and supplements thereto.

Section 12. It shall be the further duty of the board, when necessary, to provide for the valuation and assessment of all subjects of taxation which may hereafter be made taxable by the county, or any city or other municipal subdivision of the Commonwealth located in or coterminous in its boundaries with the county, to prescribe the duties of the assessors appointed by it in connection with such valuation and assessment, to supervise and revise such assessments, and to give such notice as the board shall consider reasonable of such assessments and of the time for appeal therefrom.

Section 13. (a) All property within the county now or hereafter made taxable by law, shall be valued by the assessors and assessed by the board at the actual value thereof. In arriving at actual value the county may utilize the current market value or it may adopt a base year market value.

(b) The board shall assess real property at a value based

upon an established predetermined ratio which may not exceed one hundred percent of actual value. Such ratio shall be established and determined by the governing body after proper notice has been given.

(c) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling. In arriving at the actual value, all three methods, namely, cost (reproduction or replacement, as applicable, less depreciation and all forms of obsolescence), comparable sales and income approaches, must be considered in conjunction with one another.

(d) The board shall apply the established predetermined ratio to the actual value of all real property to formulate the assessment roll.

(13 amended Dec. 13, 1982, P.L.1182, No.271)

Section 14. (a) Any person aggrieved by any assessment as the same shall be fixed following revision of assessments by the board, may file an appeal therefrom with the board. Appeals from real estate assessments shall be filed on or before the first Monday of October. Other appeals shall be filed within the time fixed by law, or in cases in which no time is provided by law, within such time as the board shall prescribe. The board shall set a time or times at which it shall hear all appeals which have been properly filed.

(b) In any appeal of an assessment the board shall make the following determinations:

(1) The current market value for the tax year in question.

(2) The common level ratio.

(c) The board, after determining the current market value of the property for the tax year in question, shall then apply the established predetermined ratio to such value unless the common level ratio varies by more than fifteen percent from the established predetermined ratio, in which case the board shall apply the common level ratio to the current market value of the property for the tax year in question.

(d) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(e) The board shall complete its hearings of appeals and shall dispose of all appeals before it as promptly as possible.

(14 amended Dec. 13, 1982, P.L.1182, No.271)

Section 14.1. With respect to the assessment of personal property, it shall be the duty of the board to hear appeals, whenever it is in session, at any time subsequent to the time prescribed for appeals and previous to the payment of the tax, and to make such revision thereof as shall appear to the board to be just and reasonable, in the same manner as it might have done at the time prescribed for appeals from personal property assessments. No such appeal shall be heard unless the person aggrieved by any assessment shall have given due notice thereof to the personal property assessor of the proper district.

(14.1 added July 19, 1951, P.L.1083, No.236)

Section 15. (a) Any person aggrieved by the disposition made by the board of any appeal may file a petition for review of the assessment in the court of common pleas of the county,

and may appeal from the decision made thereon by the court of common pleas.

(b) In any appeal of an assessment the court shall make the following determinations:

- (1) The current market value for the tax year in question.
- (2) The common level ratio.

(c) The court after determining the current market value of the property for the tax year in question shall then apply the established predetermined ratio to such value unless the common level ratio varies by more than fifteen percent from the established predetermined ratio, in which case the court shall apply the common level ratio to the current market value of the property for the tax year in question.

(d) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(15 amended Dec. 13, 1982, P.L.1182, No.271 and repealed Dec. 20, 1982, P.L.1409, No.326. The text is carried since the amendment by Act 271 is to be given effect. The repeal by Act 326, which technically may be effective, affects only subsec. (a))

Section 16. The board shall, on or before the first day of October of each year, report to the tax-levying body of the county its estimate of the aggregate of the assessments of all subjects of taxation within the county; and, as promptly as possible after all appeals have been heard, it shall certify to the tax-levying body the aggregate of all such assessments, as they appear upon the records of the board.

Section 17. The board shall have exclusive custody and control of all books and records relating to the assessment of subjects of taxation within the county. In addition to the records prescribed in section six of this act, the board shall prepare and maintain books or other suitable records of the assessments made upon all subjects of taxation within the county, which records shall include a description of the property or other subject of taxation, the amount of the assessment thereof, and the name and address of the person or persons taxable. In the case of real property assessments, such books or records shall be in conformity with the book of plans furnished by the chief engineer and surveyor, or similar officer, of the county, and shall be arranged according to wards and dates. Upon completion of the annual assessment, the board shall prepare copies of such books or records, and shall transmit copies thereof to the officer or officers charged with the duty of collecting taxes in the county, and to the county controller.

Section 18. The board shall receive and have custody of duplicate copies of all official surveys made within the county.

Section 19. The board may prescribe such duties of assessors and others appointed by it, in addition to the duties prescribed in this act, as the board shall find necessary in order to carry out the provisions of this act. The board may prescribe such qualifications for assessors and other appointees of the board, as it shall find desirable. So far as possible the board shall, in making appointments, advance existing appointees or employes of the board.

Section 20. For the purpose of performing the duties prescribed by this act or otherwise prescribed by law, each member of the board, each assessor, and such other employes of the board as the board shall designate, shall have authority to administer oaths and affirmations.

Section 21. All salaries provided for in this act and the proper expenses of the board shall be paid out of the treasury of the county.