

**MUNICIPALITIES (53 PA.C.S.) - OMNIBUS AMENDMENTS**

**Act of Oct. 24, 2018, P.L. 1139, No. 155**

**Cl. 53**

Session of 2018

No. 2018-155

SB 1007

**AN ACT**

Amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in consolidated county assessment, further providing for definitions, for chief assessor, for notices, appeals and certification of values, for special provisions relating to countywide revisions of assessments, for board of assessment appeals and board of assessment revision, for regulations of board and for auxiliary appeal boards and alternates; and making editorial changes.

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

Section 1. The definition of "auxiliary appeal board" in section 8802 of Title 53 of the Pennsylvania Consolidated Statutes is amended to read:

§ 8802. Definitions.

The following words and phrases when used in this chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

\* \* \*

"Auxiliary appeal board." An auxiliary board of assessment appeals created in accordance with section 8853 (relating to auxiliary appeal boards [and alternates]).

\* \* \*

Section 2. Section 8831(c) of Title 53 is amended by adding a paragraph to read:

§ 8831. Chief assessor.

\* \* \*

(c) Duties of chief assessor.--It shall be the duty of the chief assessor to:

\* \* \*

**(7) Compile and periodically update a list of the names and mailing addresses of each taxing district within the county. The list shall be published, with the assistance of the county commissioners, on the county's publicly accessible Internet website and shall be made available in printed form in a manner consistent with the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law. Content or omissions in a list assembled and distributed in accordance with this paragraph shall not affect the validity of any appeal or give rise to any action in law or equity.**

\* \* \*

Section 3. Section 8844(e)(2) of Title 53 is amended and the subsection is amended by adding a paragraph to read:

§ 8844. Notices, appeals and certification of values.

\* \* \*

(e) Appeals.--

\* \* \*

(2) In any assessment appeal, the board shall determine the market value of the property as of the date such appeal was filed before the board and shall apply the established predetermined ratio to that value, unless the common level ratio last published by the State Tax Equalization Board

varies by more than 15% from the established predetermined ratio, in which case the board shall apply that same common level ratio to the market value of the property. Nothing in this paragraph shall prevent an appellant from appealing a base-year valuation without reference to ratio.

**(2.1)** When the board has completed the appeal hearings, it shall [give written notice of its decision to the appellant, property owner and affected taxing districts no later than November 15. The county assessment office shall] make the appropriate changes in the assessment roll to conform to the decision of the board[.] **and, no later than November 15, provide written notice of its decision to the appellant, property owner and taxing districts. The written notice shall contain, in addition to any content required by the board, the following:**

(i) A statement that the decision may be appealed to the court of common pleas within 30 days of the mailing date of the decision in accordance with law and local rules.

(ii) A statement that an appellant must provide each taxing district within which the property lies a copy of the appeal in accordance with law and local rules and that a list of the names and addresses of taxing districts in the county may be found on the county's publicly accessible Internet website or may be requested in print.

(iii) 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.

\* \* \*

Section 3.1. Section 8848(b) of Title 53 is amended to read:

§ 8848. Special provisions relating to countywide revisions of assessments.

\* \* \*

(b) Informal review.--In conjunction with a countywide revision of assessments, a designee of the county assessment office may meet with property owners to review all proposed assessments and correct errors prior to the completion of the final assessment roll. **In no event shall the market value or assessed value of a property be adjusted as a result of an informal review except to reflect changes to tabular data or property characteristics inaccurately recorded during the revision. Informal reviews, if conducted, shall be completed no later than June 1.**

\* \* \*

Section 4. Section 8851(b)(2) of Title 53 is amended and subsection (a) is amended by adding paragraphs to read:

§ 8851. Board of assessment appeals and board of assessment revision.

(a) Establishment and membership.--

\* \* \*

**(1.1) The county commissioners may, on or after the first organizational meeting occurring after the effective date of this paragraph and every four years thereafter, elect to appoint board members under paragraph (1) for terms of two years each or four years each.**

**(1.2) The county commissioners shall be prohibited from appointing a member to the board who is an employee of or contractor with the county assessment office or is a party**

to any contract with the county assessment office other than one that may be created for service as a board member.

\* \* \*

(b) Powers and duties of board.--The board has the following powers and duties:

\* \* \*

(2) Promulgate regulations as provided in section 8852 (relating to regulations [of board] **and training of boards**).

\* \* \*

Section 5. Sections 8852 and 8853 of Title 53 are amended to read:

§ 8852. Regulations [of board] **and training of boards**.

(a) **Regulations.**--Subject to the approval of the county commissioners, the board may adopt, amend, alter and rescind regulations for the administration of and the conduct of business and proceedings for itself and for auxiliary appeal boards. The regulations may require a witness providing testimony at a hearing relative to any aspect of the value of the real estate which is the subject of the assessment or reassessment appeal to disclose, under oath, whether any compensation paid for the testimony is contingent on the result obtained. The regulations shall be in writing and shall be a public record open to examination, inspection and copying in accordance with the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

(b) **Training required.**--Members of the board and each auxiliary appeal board appointed after the effective date of this subsection shall be authorized to hear appeals only if they have completed training in accordance with this section, subject to the following conditions and exceptions:

(1) A member of the board shall have up to six months from the date of appointment to complete the training required under subsection (c). The member may hear appeals without training during the six-month period. Failure of a board member to obtain the training within six months of appointment shall result in disqualification of the member and shall create a vacancy. A new member shall be appointed to replace the disqualified member within 30 days of the effective date of the vacancy.

(2) A member of an auxiliary appeal board shall be authorized to hear appeals only upon completion of training required under subsection (c).

(3) A member of the board or auxiliary appeal board who holds an active Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c).

(4) A member of the board or auxiliary appeal board who holds an inactive Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c)(1).

(c) **Curriculum and personnel.**--The County Commissioners Association of Pennsylvania, in coordination with the Assessors' Association of Pennsylvania, shall establish a curriculum and the method of training delivery. Training may be conducted electronically or remotely, and the curriculum shall include the following:

(1) Three hours of training on the assessment valuation process in this Commonwealth.

(2) Three hours of training on the legal and constitutional issues relating to the assessment process in this Commonwealth and the duties and responsibilities of board members.

(3) In the case of board members, three hours of training on real estate exemptions.

(d) **Costs.--Costs of the training shall be paid by the respective counties responsible for the appointment of the board and auxiliary boards.**

§ 8853. Auxiliary appeal boards [and alternates].

(a) Establishment and authority.--[In conjunction with a countywide revision of assessments involving either a change in the established predetermined ratio, or revaluing the properties and applying the predetermined ratio, or in conjunction with hearing and determining appeals by a person aggrieved by an assessment, or in conjunction with the homestead exclusion pursuant to Subchapter F of Chapter 85 (relating to homestead property exclusion) or Ch. 3 Subch. E of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, the county commissioners may establish up to four temporary auxiliary appeal boards, each to be known as an auxiliary appeal board. The term of existence for an auxiliary appeal board shall be the period of time required by the auxiliary appeal board to hear and determine appeals from new assessment values in accordance with this chapter and appeals taken from assessments in the next succeeding year or the period of time required to hear and determine appeals by any person aggrieved by an assessment in accordance with section 8844(e) (relating to notices, appeals and certification of values) or the period of time required to hear and determine appeals arising from applications for the homestead exclusion. The authority of an auxiliary appeal board shall be limited to hearing and determining appeals from assessments in accordance with the provisions of this chapter and the regulations of the board established pursuant to section 8852 (relating to regulations of board).] **The county commissioners may establish temporary auxiliary appeal boards for terms of existence necessary to hear and determine appeals in a manner consistent with this chapter and the regulations of the board. The authority of the board is restricted to hearing and determining the following matters:**

(1) **Appeals from assessment values determined in accordance with this chapter, except that an auxiliary appeal board shall not hear exemption appeals.**

(2) **Appeals arising from applications for the homestead exclusion under Subchapter F of Chapter 85 (relating to homestead property exclusion) or Subchapter E of Chapter 3 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.**

(b) Membership.--An auxiliary appeal board shall be composed of three [members who shall be appointed by the county commissioners to serve for the time that the auxiliary appeal board is in existence. Members of an auxiliary appeal board shall be competent and qualified residents of the county. Vacancies on an auxiliary appeal board shall be filled by appointment by the county commissioners for the duration of the auxiliary appeal board's existence, but the unavailability of a member of the board for a scheduled hearing for which an alternate member may be appointed in accordance with subsection (c) shall not be considered a vacancy on the board.] **residents of the county trained in accordance with section 8852 (relating to regulations and training of boards). An auxiliary appeal board shall not hear an appeal unless all three members are physically present.** Any salary of members of an auxiliary appeal board shall be fixed by the salary board of the county.

[(c) Alternates.--In addition to the appointment of three members to each auxiliary appeal board created in accordance with subsection (a), the county commissioners may appoint no more than eight alternate members, each of whom may serve as directed by the board of assessment appeals on any auxiliary appeal board in the event that a member of an auxiliary appeal board is unavailable for a scheduled hearing by reason of being absent, having a conflict or being disqualified. Alternate members shall be appointed for the same length of time as any auxiliary appeal board is in existence. Any salary of alternate members serving on an auxiliary appeal board shall be fixed by the salary board of the county. An alternate member shall have the same authority as a member appointed under subsection (a) to participate in the hearing and determination of appeals from assessments after a countywide revision of assessments or homestead exclusion.]

**(d) Pools.--The county commissioners may create a pool of qualified residents for potential service as auxiliary appeal board members. The pool shall be subject to revision or rescission at any time by the county commissioners, and pool members shall not be entitled to any salary unless serving on an auxiliary appeal board. Pool members may serve as directed by the board of assessment appeals on any auxiliary appeal board in the event that a member of an auxiliary appeal board is unavailable for a scheduled hearing by reason of being absent, having a conflict or being disqualified. Nothing in this subsection shall preclude the appointment of qualified auxiliary appeal board members from outside of an established pool.**

Section 6. This act shall take effect January 1, 2020.

APPROVED--The 24th day of October, A.D. 2018.

TOM WOLF