THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 213

Session of 2007

INTRODUCED BY GODSHALL, BOYD, CAPPELLI, COX, CREIGHTON, EVERETT, FAIRCHILD, KILLION, MOYER, NICKOL, PHILLIPS, SONNEY, SWANGER AND YOUNGBLOOD, FEBRUARY 5, 2007

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 5, 2007

AN ACT

- Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, 6 payable by the county; abolishing existing boards; defining 7 the powers and duties of such board; regulating the 8 assessment of persons, property, and occupations for county, 9 borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a 10 solicitor, engineers, and clerks; providing for their 11 12 compensation, payable by such counties; abolishing the office 13 of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is 14 15 concerned; and providing for the acceptance of this act by 16 cities, " further providing for assessment appeals. 17 The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: 18 19 Section 1. Section 8 of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board 20 21 Law, is amended by adding a subsection to read: 22 Section 8. * * *
- 23 (h) (1) An attorney-in-fact under a power of attorney signed
- 24 by a person who has the right to appeal to the board of

- assessment appeals may file the appeal for the person and 1
- 2 represent the person in all aspects of the appeal.
- 3 (2) Representation by an attorney-in-fact under paragraph
- (1) shall not be construed as the unauthorized practice of law. 4
- 5 (3) The appeal of a property assessment decision from the
- 6 board of assessment appeals to the court of common pleas shall
- 7 be a de novo proceeding.
- 8 Section 2. This act shall take effect immediately.