

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1572 Session of
1977

INTRODUCED BY MESSRS. LIVENGOD, FRYER, WEIDNER, RUGGIERO, COLE,
ZELLER, ABRAHAM, TRELLO, DUFFY, GAMBLE, MRKONIC, MRS. GEORGE,
MESSRS. GARZIA, MORRIS, MEBUS, WASS, MISS SIRIANNI, MESSRS.
LEVI, DeWEESE, A. C. FOSTER JR. AND BRANDT, JULY 29, 1977

SENATOR LEWIS, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
JUNE 13, 1978

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employees; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," providing for notice and appeal procedures when
23 a county institutes a county-wide revision of assessments
24 upon real property.

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

27 Section 1. Section 701, act of May 21, 1943 (P.L.571,

1 No.254), known as "The Fourth to Eighth Class County Assessment
2 Law," is amended by adding a subsection to read:

3 Section 701. Appeal Notices.--* * *

4 (c) Notwithstanding any other provisions of this act when
5 any county proposes to institute a county-wide revision of
6 assessments upon real property, the following notice
7 requirements and appeal process shall be followed:

8 (1) All property owners shall be notified by FIRST CLASS <—
9 mail at their last known address of the value of the new
10 assessment and the value of their old assessment.

11 (2) All property owners shall have the right to appeal any
12 new assessment value within thirty days of receipt of notice and
13 each notice shall so state.

14 (3) The board shall mail all notices on or before the first
15 day of July. The board at its discretion may commence with the
16 hearing of appeals thirty days following the mailing of the
17 initial notices of reassessment.

18 (4) The board shall notify each person and each taxing
19 district having an interest therein, who has filed an appeal, of
20 the time and place of hearing on said appeal by depositing such
21 notice in the mail addressed to such person at the address
22 designated in the appeal not later than the twentieth day
23 preceding the day designated in the notice for such appearance.
24 Any person or such taxing district who shall fail to appear for
25 hearing at the time fixed shall be presumed to have abandoned
26 his appeal unless said hearing date is re-scheduled by the
27 mutual consent of the property owner and the board.

28 (5) On or before the fifteenth day of November, the board
29 shall certify to the clerk or secretary of each political
30 subdivision coming within the scope of this act within the

1 county, the value of real property, the value of occupations,
2 and the number of persons subject to personal taxes appearing in
3 the assessment roll and taxable by the respective political
4 subdivisions.

5 (6) All appeals shall be heard and acted upon by the board
6 by not later than the last day of October.

7 Section 2. This act shall take effect immediately.