
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 750

Session of
1977

INTRODUCED BY RAPPAPORT, FINEMAN, IRVIS, MANDERINO, CAPUTO AND
GOODMAN, MARCH 28, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 28, 1977

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, adding provisions relating to the
3 valuation and assessment of real property subject to local
4 taxation, imposing duties on the State Tax Equalization
5 Board, requiring certification of county directors of
6 assessments and assessors, prescribing penalties and making
7 repeals.

8 TABLE OF CONTENTS

9 TITLE 53

10 MUNICIPALITIES GENERALLY

11 Chapter 15. Real Property Assessments

12 Subchapter A. Preliminary Provisions

13 § 1501. Short title of chapter.

14 § 1502. Definitions.

15 § 1503. Application of chapter.

16 § 1504. County-wide assessment.

17 § 1505. Excluded provisions.

18 § 1506. Other assessment functions.

19 § 1507. Construction.

20 Subchapter B. Subjects of Local Taxation; Exemptions

1 § 1511. Subjects of taxation.

2 § 1512. Exemptions from taxation.

3 § 1513. Validation of exemptions.

4 Subchapter C. County Assessment Office

5 § 1521. Director of assessments.

6 § 1522. Duties of director.

7 § 1523. Assessors and other employees.

8 § 1524. Duties of assessors and other employees.

9 § 1525. Compelling action by mandamus.

10 Subchapter D. Assessment Roll and Procedures

11 § 1531. Preparation of assessment roll.

12 § 1532. Valuation and assessment of property.

13 § 1533. Notice of change in valuation.

14 § 1534. Additions and revisions to assessments.

15 § 1535. Division of tax rate.

16 Subchapter E. Special Provisions on Assessments

17 § 1541. Information on improvements.

18 § 1542. Registration of deeds.

19 § 1543. Duties of recorder of deeds.

20 § 1544. Lands divided by municipal boundary lines.

21 § 1545. Annexed lands.

22 § 1546. Minerals and mineral rights.

23 § 1547. Property of decedents' estates.

24 § 1548. House trailers and mobile homes.

25 Subchapter F. Board of Assessment Appeals

26 § 1561. Definition.

27 § 1562. Creation of board.

28 § 1563. Powers and duties of board.

29 § 1564. Board operation.

30 § 1565. Appeals.

1 § 1566. Hearings.

2 § 1567. Correction of assessment roll.

3 § 1568. Collection of taxes.

4 § 1569. Tax refunds and credits.

5 Subchapter G. State Tax Equalization Board

6 § 1581. Definitions.

7 § 1582. Creation of board.

8 § 1583. Powers and duties of board.

9 § 1584. Board operation.

10 § 1585. Investigations and hearings.

11 § 1586. Certification and training of directors and assessors.

12 § 1587. Monthly reports by directors.

13 § 1588. Valuation of property in school districts.

14 § 1589. Appeals.

15 § 1590. State subsidies to school districts.

16 § 1591. Special aid to school districts.

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

19 Section 1. Title 53, act of November 25, 1970 (P.L.707,
20 No.230), known as the Pennsylvania Consolidated Statutes, the
21 title heading amended December 10, 1974 (P.L.816, No.271), is
22 amended by adding a chapter to read:

23 CHAPTER 15

24 REAL PROPERTY ASSESSMENTS

25 Subchapter

26 A. Preliminary Provisions

27 B. Subjects of Local Taxation; Exemptions

28 C. County Assessment Office

29 D. Assessment Roll and Procedures

30 E. Special Provisions on Assessments

1 F. Board of Assessment Appeals

2 G. State Tax Equalization Board

3 SUBCHAPTER A

4 PRELIMINARY PROVISIONS

5 Sec.

6 1501. Short title of chapter.

7 1502. Definitions.

8 1503. Application of chapter.

9 1504. County-wide assessment.

10 1505. Excluded provisions.

11 1506. Other assessment functions.

12 1507. Construction.

13 § 1501. Short title of chapter.

14 This chapter shall be known and may be cited as the "Real
15 Property Assessment Law."

16 § 1502. Definitions.

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

20 "Director." The director of assessments appointed pursuant
21 to section 1521(a) (relating to director of assessments) or, in
22 cities of the first class, the Board of Revision of Taxes.

23 "Local taxation" or "taxation." Any tax imposed by a
24 political subdivision on real property including any county,
25 city, borough, town, township, road, poor and school tax.

26 § 1503. Application of chapter.

27 This chapter shall apply to all counties and to cities of the
28 first class.

29 § 1504. County-wide assessment.

30 (a) General rule.--Except in cities of the first class, all

1 real property shall be assessed at the county level and each
2 political subdivision within the county shall levy real property
3 taxes on the valuation and assessment made by the county.

4 (b) City taxation.--No later than the beginning of the third
5 calendar year following enactment of this chapter, every city
6 except a city of the first class shall levy its real property
7 taxes directly on the assessments made by the county in which it
8 is located.

9 (c) City employees.--Except in cities of the first class,
10 when counties assume the assessment functions performed by
11 cities, all employees of the city assessment office may be
12 transferred to the county assessment office and placed in job
13 classifications similar to their positions in the city office.

14 § 1505. Excluded provisions.

15 This chapter does not include and does not repeal any
16 provision of the act of June 17, 1913 (P.L.507, No.335),
17 referred to as the Intangible Personal Property Tax Law, nor
18 does this chapter repeal the act of April 21, 1858 (P.L.385,
19 No.411), entitled "A further supplement to the act incorporating
20 the City of Philadelphia" or the act of January 4, 1859
21 (P.L.828, No.765), entitled "An act to enable the city of
22 Pittsburg to raise Additional Revenue."

23 § 1506. Other assessment functions.

24 Notwithstanding any other provisions of this chapter, the
25 real property assessment offices and boards in the various
26 counties of the Commonwealth shall continue to perform the
27 assessment and appeal functions with respect to intangible
28 personal property and occupations and professions as provided by
29 law immediately prior to the effective date of this chapter.

30 § 1507. Construction.

1 (a) Continuation of existing laws.--The provisions of this
2 chapter, insofar as they are the same as existing laws, are
3 intended as a continuation of such laws and not as new
4 enactments.

5 (b) Dates mandatory.--All dates specified in this chapter
6 for the performance of any acts or duties shall be construed to
7 be mandatory and not discretionary with the officials or other
8 persons who are designated by the provisions of this chapter to
9 perform such acts or duties.

10 SUBCHAPTER B

11 SUBJECTS OF LOCAL TAXATION; EXEMPTIONS

12 Sec.

13 1511. Subjects of taxation.

14 1512. Exemptions from taxation.

15 1513. Validation of exemptions.

16 § 1511. Subjects of taxation.

17 (a) General rule.--All real property of any description,
18 improved or unimproved, shall be valued and assessed as provided
19 in this chapter and unless exempt from taxation under this
20 chapter shall be subject to real property taxation by any
21 political subdivision at the annual rate.

22 (b) Equipment in establishments.--Machinery, tools,
23 appliances and other equipment contained in any mill, mine,
24 manufactory or industrial establishment shall not be considered
25 or included as part of real property in determining the value of
26 such mill, mine, manufactory or industrial establishment.

27 (c) House trailers and mobile homes.--For the purposes of
28 this chapter, real property shall include all house trailers and
29 mobile homes permanently attached to land or connected with

1 water, gas, electric or sewage facilities. Any house trailer or
2 mobile home upon which a real property tax is levied by any
3 political subdivision shall not be subject to any tax not levied
4 on any other real property in the political subdivision except
5 that such property shall be deemed tangible personal property
6 with respect to Article II of the act of March 4, 1971 (P.L.6,
7 No.2), known as the "Tax Reform Code of 1971."

8 (d) Utility realty.--Utility realty as defined in the act of
9 March 10, 1970 (P.L.168, No.66), known as the "Public Utility
10 Realty Tax Act," shall be valued and assessed in the same manner
11 as provided in this chapter for real property.

12 § 1512. Exemptions from taxation.

13 (a) Exempt property.--The following property shall be exempt
14 from local taxation:

15 (1) All churches, meeting-houses, or other actual places
16 of regularly stated religious worship with the ground thereto
17 annexed and necessary for the occupancy and enjoyment of the
18 same.

19 (2) All actual places of burial, including burial
20 grounds and all mausoleums, vaults, crypts or structures
21 intended to hold or contain the bodies of the dead, when used
22 or held by a person or organization deriving no private or
23 corporate profit therefrom and no substantial part of whose
24 activity consists of selling personal property in connection
25 therewith.

26 (3) All hospitals, universities, colleges, seminaries,
27 academies, associations and institutions of learning,
28 benevolence, or charity, including fire and rescue stations,
29 founded, endowed, and maintained by public or private
30 charity: Provided, That the entire revenue derived by the

1 same be applied to the support and to increase the efficiency
2 and facilities thereof, the repair and the necessary increase
3 of grounds and buildings thereof, and for no other purpose:
4 Provided further, That the property of associations and
5 institutions of benevolence or charity be necessary to and
6 actually used for the principal purposes of the institution
7 and shall not be used in such a manner as to compete with
8 commercial enterprise.

9 (4) All schoolhouses belonging to any political
10 subdivision, with the ground thereto annexed and necessary
11 for the occupancy and enjoyment of the same, except that
12 there shall be no exemption from assessments or charges for
13 improvement for grading, paving, curbing, macadamizing,
14 maintenance, or improvement of streets or roads and
15 constructing sewers and sidewalks and other municipal
16 improvements abutting land owned by a school district, unless
17 otherwise provided by law: And provided further, That any
18 such school district may agree to pay all or part of any such
19 assessments or charges for grading, paving, macadamizing,
20 maintenance or improvement of streets or grounds abutting
21 land owned by the school district.

22 (5) All courthouses, jails and poorhouses, with the
23 ground thereto annexed and necessary for the occupancy and
24 enjoyment of the same.

25 (6) All public parks when owned and held by trustees for
26 the benefit of the public, and actually and regularly used
27 for amusements, recreation, sports and other public purposes
28 without profit.

29 (7) All other public property used for public purposes,
30 and other property otherwise taxable which is owned or held

1 by an agency of the Government of the United States.

2 (8) All real property owned and occupied by any branch,
3 post or camp of honorably discharged servicemen or
4 servicewomen and actually and regularly used for benevolent,
5 charitable or patriotic purposes.

6 (9) All real property owned by one or more institutions
7 of purely public charity actually and regularly used and
8 occupied partly by such owner or owners and partly by other
9 institutions of purely public charity, and necessary for the
10 occupancy and enjoyment of such institutions so using it.

11 (10) All real property actually and regularly used as
12 playgrounds, with the equipments and grounds thereto annexed,
13 necessary for the occupancy and enjoyment of the same,
14 founded, endowed, or maintained by public or private charity,
15 which apply their revenue to the support and repair of such
16 playgrounds and to increase the efficiency and facilities
17 thereof, either in ground or buildings, or otherwise, and for
18 no other purpose, and owned, leased, possessed, or controlled
19 by public school boards or properly organized and duly
20 constituted playground associations, and approved and
21 accepted by the board of county commissioners, or board of
22 assessment and revision of taxes, of the county in which said
23 playgrounds are situated as such playgrounds.

24 (11) All buildings owned and occupied by free, public,
25 nonsectarian libraries, and the land on which they stand and
26 that which is immediately and necessarily appurtenant
27 thereto: Provided, That the net receipts of such corporation
28 or association from rentals shall be used solely for the
29 purpose of maintaining the said library.

30 (12) All buildings actually and regularly used for

1 public museums or art galleries and not used for private or
2 corporate profit, together with the ground thereto annexed
3 and necessary for the occupancy and enjoyment of the same.

4 (13) All real property used for public limited access
5 highways and maintained by public funds.

6 (14) All real property of war veterans who are blind,
7 paraplegic or have suffered the loss of two or more limbs as
8 a result of military service and who are in need of an
9 exemption from payment of real estate taxes as determined by
10 the State Veterans' Commission.

11 (15) Public utility realty to the extent such exemption
12 is authorized and conforms to the requirements prescribed by
13 section 4 of Article VIII of the Constitution of
14 Pennsylvania, and as may be implemented by the act of March
15 10, 1970 (P.L.168, No.66), known as the "Public Utility
16 Realty Tax Act."

17 (16) New single and multiple dwellings constructed for
18 residential purposes and improvements to existing unoccupied
19 dwellings or improvements to existing structures for purposes
20 of conversion to dwellings, until:

21 (i) occupied;

22 (ii) conveyed to a bona fide purchaser; or

23 (iii) one year from the first day of the month in
24 which falls the sixtieth day after which the building
25 permit was issued or, if no building permit or other
26 notification of improvement was required, then from the
27 date construction commenced. The initial assessment of
28 any multiple dwelling because of occupancy shall be upon
29 such proportion which the value of the occupied portion
30 bears to the value of the entire multiple dwelling.

1 (17) The improvements to certain deteriorated
2 residential property which qualify for exemption under
3 section 4 of the act of July 9, 1971 (P.L.206, No.34),
4 relating to tax exemptions for improvements to deteriorated
5 dwellings.

6 (18) Silos used predominantly for processing or storage
7 of animal feed incidental to operation of the farm on which
8 the silo is located shall not be included in determining the
9 value of real estate used predominantly as a farm.

10 (b) Limitations.--Except as otherwise provided in subsection
11 (a)(11), all real property, other than that which is actually
12 and regularly used and occupied for the purposes specified in
13 subsection (a), and all such property from which any income or
14 revenue is derived, other than from recipients of the bounty of
15 the institution or charity, shall be subject to taxation, except
16 where exempted by law for State purposes.

17 (c) Title to property.--Except as otherwise provided in
18 subsection (a)(10) and except as to property exempt from local
19 taxation in subsection (a)(15), all real property, actually and
20 regularly used and occupied for the purposes specified in
21 subsection (a) shall be subject to taxation, unless the person
22 or persons, associations or corporation, so using and occupying
23 the same, shall be seized of the legal or equitable title in the
24 realty absolutely.

25 § 1513. Validation of exemptions.

26 (a) Exemption validation certificate.--No exemption of
27 property from local taxation shall be valid and operative for
28 any tax year unless and until the owner or owners thereof shall
29 have submitted to the director of assessments of the county in
30 which such property is situate a uniform exemption validation

1 certificate for all counties, under oath, identifying the
2 property in question and describing its current use, and unless
3 the actual use clearly establishes that the claimed exemption is
4 applicable, the basis upon which the exemption is claimed. Such
5 certificate shall be filed at least 60 days before the closing
6 of the assessment roll.

7 (b) Multiple properties.--A person owning in a county more
8 than one parcel of property for which exemption is to be claimed
9 shall be permitted to submit to the director of assessments of
10 such county a single such certificate, completed in a manner as
11 to incorporate by reference an attachment wherein is listed and
12 identified each such individual parcel.

13 (c) Multiple uses.--With respect to parcels of property,
14 portions of which are devoted to different uses, such statement
15 shall identify and describe such different portions and uses,
16 and exemptions shall apply only to such portion or portions of
17 the premises as are devoted to an exempt use.

18 (d) Change in use.--In the event the use of a parcel of
19 property changes from an exempt use to a nonexempt use the
20 property shall be assessed from the date of its change on a pro
21 rata basis for the assessment year: Provided, however, That the
22 taxable status of utility realty for each tax year shall be
23 determined as of the end of the preceding calendar year, and not
24 otherwise.

25 SUBCHAPTER C

26 COUNTY ASSESSMENT OFFICE

27 Sec.

28 1521. Director of assessments.

29 1522. Duties of director.

30 1523. Assessors and other employees.

1 1524. Duties of assessors and other employees.

2 1525. Compelling action by mandamus.

3 § 1521. Director of assessments.

4 (a) Appointment.--In each county there shall be a director
5 of assessments appointed by the board of county commissioners
6 or, in the case of cities of the first class, by the Board of
7 Judges of the Courts of Common Pleas of Philadelphia County. Two
8 or more counties may jointly appoint a director of assessment.
9 After 2 years from the effective date of this chapter, no person
10 shall serve or be appointed as director, except in cities of the
11 first class, unless he has been certified by the State Tax
12 Equalization Board pursuant to section 1586 (relating to
13 certification and training of directors and assessors).

14 (b) Other employment.--Except in cities of the first class
15 the director shall not serve as a member of the Board of
16 Assessment Appeals or be employed by the Commonwealth, by any
17 political subdivision thereof or by a municipality authority,
18 county, or city of the first class in any other capacity.

19 (c) Compensation and expenses.--Except in cities of the
20 first class the appointing body shall fix the salary of the
21 director and shall appropriate annually to the director such
22 funds as may be necessary for payment of salaries and other
23 expenses in the operation of the assessment office under his
24 supervision. Where two or more counties jointly appoint a
25 director, they shall agree upon their proportionate annual share
26 of the salaries and other expenses required to operate the
27 assessment offices under his supervision.

28 (d) Legal counsel.--Except in cities of the first class the
29 appointing body shall provide legal counsel to the director and
30 that counsel shall not be employed by the county in any other

1 capacity. In cities of the first class, counsel shall be
2 appointed by the director.

3 § 1522. Duties of director.

4 The director shall have the power, and it shall be his duty,
5 to:

6 (1) Make or supervise the making of all assessments and
7 valuations of property for tax purposes in the county.

8 (2) Pass upon and determine the amount of property of
9 any owner entitled to exemption from taxation.

10 (3) Direct and supervise the activities of the assessors
11 and other employees employed to perform the property
12 assessment function, other than the board and its employees.

13 (4) Establish, within the limits of this chapter, the
14 form of the property assessment roll of the county and the
15 tax duplicates to be prepared therefrom, and prepare or cause
16 to be prepared such assessment roll and tax duplicates.

17 (5) Except in cities of the first class establish and
18 maintain on a current basis a permanent records system as
19 follows:

20 (i) Tax maps of the entire county drawn to scale or
21 aerial maps, which maps shall indicate all property and
22 lot lines, set forth dimensions or areas, indicate
23 whether the land is improved, and identify the respective
24 parcels or lots by a system of numbers or symbols and
25 numbers whereby the ownership of such parcels and lots
26 can be ascertained by reference to the property record
27 cards and property owner's index.

28 (ii) Property record cards arranged geographically
29 according to the location of property on the tax maps,
30 which cards shall set forth the location and description

1 thereof, the acreage or dimensions, description of
2 improvements, if any, the owner's name, address and date
3 of acquisition, the purchase price, if any, set forth in
4 the deed of acquisition, the assessed valuation, and the
5 identifying number of symbol and number shown on the tax
6 map.

7 (iii) Property owner's index consisting of an
8 alphabetical listing of all property owners, setting
9 forth brief descriptions of each parcel or lot owned and
10 cross-indexed with the property record cards and the tax
11 map.

12 (6) Enter into such contracts with such approvals as
13 required by law as may be necessary to establish and maintain
14 the permanent records system established under paragraph (5).

15 (7) Disclose to the owner of any assessed property, on
16 request, the method of valuing that property and the specific
17 calculation used to arrive at the assessed valuation.

18 (8) Perform all other duties imposed upon the director
19 by this chapter.

20 § 1523. Assessors and other employees.

21 (a) Appointment.--Except in cities of the first class, the
22 board of county commissioners shall, on the advice of the
23 director, appoint such assessors, clerks and other employees as
24 may be necessary to carry out the provisions of this chapter who
25 shall work under the supervision of the director. After two
26 years from the effective date of this chapter, no person shall
27 serve or be appointed as assessor except in cities of the first
28 class unless he has been certified by the State Tax Equalization
29 Board pursuant to section 1586 (relating to certification and
30 training of directors and assessors.) In cities of the first

1 class, appointments of city employees shall be made pursuant to
2 civil service regulations in accordance with the provisions of
3 the Philadelphia Home Rule Charter. For employees assigned by
4 the School District of Philadelphia, the appointments shall be
5 made by the director after consultation with the officials of
6 the school district. In cities of the first class, all existing
7 and future positions of Real Property Assessing Supervisors,
8 Assessors and Deputy Assessors (presently classified and
9 designated as "Real Property Assessing Supervisor," "Real
10 Property Assessor" and "Property Aide (real)" under civil
11 service classification and regulations) shall continue to be
12 city employees under civil service classification and
13 regulations. All other city employee classifications presently
14 existing in the office of the present Board of Revision of Taxes
15 which are under civil service regulations and jurisdiction shall
16 remain so and shall continue to be maintained in those
17 classifications. All new city employees under the Director of
18 Assessments shall be under civil service classifications and
19 subject to civil service regulations and jurisdiction. Employees
20 assigned by the School District of Philadelphia shall be for
21 duties in a general clerical category and in such numbers as may
22 be determined by the director and school district in order to
23 allocate a fair distribution of the operating costs of the
24 office to the school district.

25 (b) Compensation.--Except in cities of the first class, the
26 appointing body shall fix the salaries of the assessors, clerks
27 and other employees. In cities of the first class, salaries of
28 city employees shall be fixed pursuant to civil service
29 regulations and in accordance with the provisions of the
30 Philadelphia Home Rule Charter. The salaries of employees of the

1 School District of Philadelphia shall be fixed by the school
2 district after consultation with the director.

3 (c) Dismissal and suspension.--Subject to the limitations
4 provided in this chapter, assessors, clerks and employees may,
5 on the advice of the director, be dismissed or suspended by the
6 appointing body except in cities of the first class.

7 § 1524. Duties of assessors and other employees.

8 The assessors and other employees assigned to the assessment
9 function shall, under the supervision of the director, perform
10 such duties as may be assigned to them by the director.

11 § 1525. Compelling action by mandamus.

12 (a) Action authorized.--Any political subdivision may bring
13 an action in mandamus to compel the director, board of county
14 commissioners or the Board of Judges of the Courts of Common
15 Pleas of Philadelphia County to comply with the provisions of
16 this chapter.

17 (b) Venue and jurisdiction.--The action authorized under
18 subsection (a) shall be brought in the court of common pleas of
19 the county where the defendant is required to perform his or its
20 duty and the court is authorized to retain jurisdiction and
21 control over such action until compliance with the provisions of
22 this chapter has been concluded.

23 SUBCHAPTER D

24 ASSESSMENT ROLL AND PROCEDURES

25 Sec.

26 1531. Preparation of assessment roll.

27 1532. Valuation and assessment of property.

28 1533. Notice of change in valuation.

29 1534. Additions and revisions to assessments.

30 1535. Division of tax rate.

1 § 1531. Preparation of assessment roll.

2 (a) Annual preparation.--Except in cities of the first class
3 annually, on or before August 1, the director shall prepare an
4 assessment roll or list of real property, subject to local
5 taxation, together with the value placed upon each parcel or
6 tract.

7 (b) Exempt property.--All parcels or tracts of real
8 property, whether improved or unimproved, which by law are made
9 exempt from taxation, shall also be listed and valued on the
10 same basis as taxable property.

11 (c) Form of roll.--The director shall determine the form of
12 the assessment roll and the order of listing of real property
13 except that the assessment roll shall show, for each political
14 subdivision:

15 (1) The name and last known address of the last known
16 owner of each parcel or tract of real property.

17 (2) The location of each parcel or tract of real
18 property, with a description of such location sufficient to
19 identify it either by reference to a tax parcel number,
20 street address, account number or by metes and bounds from
21 clearly recognizable monuments.

22 (3) The value of each parcel or tract of real property
23 which may show separately the value of the land and the value
24 of any improvements thereon.

25 (d) Public inspection.--The current assessment roll and the
26 records referred to in section 1522(5) (relating to duties of
27 director) shall be open to public inspection during regular
28 business hours throughout the year.

29 (e) Notice of completion.--Upon completion of the assessment
30 roll, the director shall give notice by publication in at least

1 one newspaper of general circulation published in the county
2 that the assessment roll has been completed, and specifying the
3 place and times when such roll will be open for inspection and
4 the time and procedures for appealing from the assessments.

5 (f) Certification to political subdivision.--Annually on or
6 before October 15, the director shall certify to each political
7 subdivision within the county the value of real property
8 appearing in the assessment roll and taxable by the political
9 subdivision and shall submit a copy to the State Tax
10 Equalization Board. In cities of the first class this
11 certification shall be made to the director of finance, city
12 controller, department of collections and School District of
13 Philadelphia and State Tax Equalization Board on or before
14 January 25 of the year for which the assessments will apply.
15 This certification will include all exempt properties. In
16 addition to which, a separate listing of all exempt properties
17 shall be given to these officials and departments. This
18 certification in cities of the first class shall constitute the
19 assessment roll and shall be open to public inspection at all
20 times during the business hours of the office. In cities of the
21 first class, on September 15 of each year the director shall
22 give notice by publication in three newspapers of general
23 circulation published in the city, of the time and procedures
24 for appealing from the assessments.

25 § 1532. Valuation and assessment of property.

26 (a) General rule.--All real property shall be valued and
27 assessed at 100% of fair market value of such property and each
28 director of assessment shall, as necessary, annually adjust
29 property valuations to reflect fair market value.

30 (b) Fair market value.--In determining fair market value,

1 the director may consider the following factors in accordance
2 with generally accepted appraisal standards and practice:

3 (1) The price at which any property may have been sold.

4 (2) Replacement cost less depreciation consisting of
5 physical deterioration and functional and economic
6 obsolescence.

7 (3) Capitalization of income.

8 (4) Market data comparison.

9 (c) Ground rent, dower or mortgage.--Real property shall be
10 valued without deduction for any ground rent, dower or mortgage
11 to which it may be subject except where there is no provision in
12 the ground rent deed requiring the lessee to pay the taxes on
13 the ground rent in which case the ground rent shall be valued
14 and assessed separately to the owner thereof.

15 (d) Time limitations.--The initial valuation and assessment
16 of property to comply with the provisions of this chapter shall
17 be completed within three years from the effective date of this
18 chapter. Valuations and assessments made within six years prior
19 to the effective date of this chapter which conform to the
20 requirements of this chapter shall constitute the valuations and
21 assessments required under this chapter.

22 § 1533. Notice of change in valuation.

23 (a) Property owners.--As soon as possible after completion
24 of the assessment roll but not later than August 15, except in
25 cities of the first class, where the date shall be September 10,
26 the director shall cause to be mailed or delivered to each owner
27 of assessed property, the value of which was changed from that
28 fixed in the preceding assessment roll and as corrected after
29 revision, at his last known address, a notice of such change and
30 the amount of such new valuation and assessment. The notice

1 shall contain the time and procedures for appealing from the
2 assessment. The first such notice after the effective date of
3 this chapter shall state for each applicable taxing jurisdiction
4 the tax rate which would have realized the total real property
5 taxes actually levied for the current fiscal year had the new
6 assessment roll prepared under the provisions of section 1532
7 (relating to valuation and assessment of property) been in
8 effect.

9 (b) Taxing authorities.--When a change of 10% or more has
10 been made in the value of property as finally fixed in the
11 preceding assessment roll, or when the valuation has been fixed
12 of property for which a separate valuation was not previously
13 fixed, whether or not such changed or new valuation was made
14 before or after an appeal has been heard by the Board of
15 Assessment Appeals, the director shall give notice of such
16 changed or new valuation to the political subdivision in which
17 the assessed property is located and to any additional taxing
18 authorities affected by such valuation.

19 § 1534. Additions and revisions to assessments.

20 (a) New buildings.--Whenever there is any construction of a
21 building or whenever any building loses its exempt status, which
22 does not appear on the assessment roll, the director shall
23 inspect and assess or reassess such property and shall give
24 notice of such assessment or reassessment to the property owner
25 and taxing authorities in the manner provided in section 1533
26 (relating to notice of change in valuation) who shall have such
27 rights of appeal as are provided in Subchapter F (relating to
28 Board of Assessment Appeals).

29 (b) Destroyed or flooded buildings.--The director shall at
30 any time revise the assessment of real property containing

1 buildings which are destroyed by fire, flood or otherwise or
2 razed taking into account the change in value of the property
3 for that part of the assessment year subsequent to such
4 destruction or razing. Following such revision, the director
5 shall order an appropriate abatement or refund of taxes due or
6 paid.

7 (c) Repairs.--The painting of a building or other normal
8 periodic repairs including, but not limited to, roofing, siding,
9 plumbing and heating, shall not constitute a basis for change in
10 valuation notwithstanding the fact that the performance of such
11 work may have been reportable under section 1541 (relating to
12 information on improvements).

13 (d) Property tax assistance.--The county commissioners or
14 other appointing authority as specified in section 1521(a)
15 (relating to director of assessments) may direct that property
16 values of the principal domicile of owners who are 65 years of
17 age or older, or who are permanently and totally disabled
18 regardless of age, and whose income from all sources does not
19 exceed \$7,500, shall not be increased as a result of any
20 reassessment subsequent to that initially specified in this act:
21 Provided, however, That additions to the property shall be
22 subject to increased valuation.

23 § 1535. Division of tax rate.

24 Each political subdivision levying a real property tax on the
25 first assessment prepared under section 1531 (relating to
26 preparation of assessment roll) based upon the valuations and
27 assessments prepared under section 1532 (relating to valuation
28 and assessment of property) shall, for the first year adopt a
29 total tax rate consisting of two parts:

30 (1) A rate, which shall be identified as such,

sufficient to yield the total amount of taxes levied for the immediately preceding fiscal year.

(2) A rate, which shall be identified as such, sufficient to yield any increase in tax revenues.

The total tax rate shall be identified as the sum of the two parts.

SUBCHAPTER E

SPECIAL PROVISIONS ON ASSESSMENTS

Sec.

1541. Information on improvements.

1542. Registration of deeds.

1543. Duties of recorder of deeds.

1544. Lands divided by municipal boundary lines.

1545. Annexed lands.

1546. Minerals and mineral rights.

1547. Property of decedents' estates.

1548. House trailers and mobile homes.

§ 1541. Information on improvements.

(a) Improvements under building permit.--Every political subdivision issuing building permits shall keep a record of each building permit issued and, on or before the first Monday of each month, shall file the record or a copy thereof in the assessment office of the county in which the political subdivision is located. The county shall provide for the issuance of building permits in political subdivisions that do not issue such permits.

(b) Other improvements.--Any person making improvements other than repairs specified in section 1534(c) (relating to additions and revisions to assessments) aggregating \$1,000 or more in value annually to any real property, who is not required

1 to obtain a building permit from a political subdivision within
2 30 days of commencing such improvements, shall furnish notice to
3 the director on such improvements.

4 (c) Contents of record or notice.--The building permit
5 record and notice required under subsections (a) and (b) shall
6 contain the name and address of the owner and a description
7 sufficient to identify the property involved, the nature and
8 cost of the improvements and, in the case of the building permit
9 record, the date of issuance of the building permit.

10 (d) Penalty.--Any person who willfully fails to comply with
11 the provisions of subsection (a) or (b) or who willfully
12 falsifies information furnished in accordance with subsection
13 (c) shall be guilty of a summary offense and, upon conviction,
14 shall be sentenced to pay a fine not exceeding \$100.

15 § 1542. Registration of deeds.

16 (a) General rule.--Every grantee of real property shall
17 register the deed of conveyance in the assessment office of the
18 county in which the property is assessed within 30 days from the
19 date of conveyance.

20 (b) Exception.--Registration of a deed under subsection (a)
21 shall not be required if it was previously recorded in the
22 office for the recording of deeds for such county.

23 (c) Penalty.--Any person who willfully fails to comply with
24 the provisions of this section shall be guilty of a summary
25 offense and, upon conviction, shall be sentenced to pay a fine
26 not exceeding \$100.

27 § 1543. Duties of recorder of deeds.

28 (a) General rule.--The recorder of deeds of each county shall
29 keep a record of every deed or conveyance of land in said office
30 entered in his office for recording and, on or before the first

1 Monday of each month, shall file the record or a copy thereof in
2 the assessment office of the county together with the recorder's
3 certificate appended thereto that such record is correct.

4 (b) Contents of record.--The record required under
5 subsection (a) shall contain the following information:

6 (1) Names of the grantor and grantee.

7 (2) Complete post office address of the grantee.

8 (3) Consideration for the conveyance.

9 (4) Location of the property as to city, borough, town,
10 township and, if applicable, ward.

11 (5) Acreage of the land conveyed, if mentioned.

12 (6) Lot or other number or numbers by which the land is
13 designated on a recorded plan, if any.

14 § 1544. Lands divided by municipal boundary lines.

15 (a) General rule.--Where lands are divided by boundary lines
16 of political subdivisions, the portion of the land located in a
17 particular political subdivision shall be assessed therein
18 without regard for the location of any building or buildings on
19 such land.

20 (b) Buildings.--Where buildings are divided by boundary
21 lines of political subdivisions, the building shall be assessed
22 in the political subdivision where the larger portion of the
23 building is located except that the owner of a residence, by
24 written notice of election to the director of each county in
25 which any portion of the residence is located, may elect to have
26 the residence assessed wholly in a particular subdivision which
27 election shall be binding on the electing owner and future
28 owners of such residence.

29 § 1545. Annexed lands.

30 Where lands located in one county are annexed to a political

1 subdivision located in another county, the lands shall be
2 assessed by the county in which the land is located and the
3 assessment office shall record the same in a separate assessment
4 book. The owners of property so assessed shall have the same
5 rights of appeal as any other taxable in the same county.

6 § 1546. Minerals and mineral rights.

7 (a) Separate assessment.--Minerals and the surface shall be
8 assessed separately where the owner of the surface does not have
9 the right to the minerals underlying the surface.

10 (b) Surface divided by municipal boundary lines.--Where the
11 surface of land is divided by boundary lines of political
12 subdivisions and the ownership of the surface has been severed
13 from the ownership of underlying minerals, each division of the
14 minerals shall be assessed in the political subdivision in which
15 it actually lies.

16 § 1547. Property of decedents' estates.

17 Where any person shall die leaving real property, which, by
18 the existing laws of this Commonwealth is subject to local
19 taxation such property, so long as the same shall belong to the
20 estate of such deceased person, may be assessed in the name of
21 the decedent or in the name of his administrator, executor or
22 his heirs generally, or in the name of any of the
23 administrators, executors or heirs, and in assessing it in the
24 names of the executors, administrators or heirs, it shall not be
25 necessary to designate them by their christened or surnames.

26 § 1548. House trailers and mobile homes.

27 (a) Assessed in owner's name.--House trailers and mobile
28 homes subject to real property taxation shall be assessed and
29 taxed in the name of the owner.

30 (b) Movement of unit.--Whenever a unit is moved into a

1 political subdivision or is moved from one location to another,
2 whether or not within the same political subdivision, the owner
3 of the unit shall furnish to the director within 30 days from
4 the date of occupancy at the new location the following:

5 (1) Year, make and model of the unit.

6 (2) Size of unit.

7 (3) Name of owner of land on which unit is located.

8 (4) Name and mailing address of owner of unit.

9 (c) Notice of removal requirements.--The director shall
10 notify the owner in writing that it shall be unlawful to remove
11 the unit from the taxing district without first having obtained
12 a removal permit from the local tax collector.

13 (d) Issuance of removal permit.--The local tax collector
14 shall forthwith issue a removal permit upon application therefor
15 during normal business hours whenever a fee of \$2 and all taxes
16 levied and assessed on the unit to be removed are paid:

17 Provided, however, That such taxes shall be prorated as of the
18 date of the application for the removal permit and refunds share
19 be paid.

20 (e) Penalty.--Any person removing a unit from the taxing
21 district without first having obtained a removal permit shall be
22 guilty of a summary offense and shall, upon conviction thereof,
23 be sentenced to pay a fine of \$100 and costs of prosecution or
24 undergo imprisonment not exceeding 30 days, or both.

25 (f) Definitions.--As used in this section the following
26 words and phrases shall have the meanings given to them in this
27 subsection:

28 "Owner." The person named in the certificate of title for
29 the unit whether the title was issued by this Commonwealth or
30 another state.

1 "Unit." A house trailer or mobile home.

2 SUBCHAPTER F

3 BOARD OF ASSESSMENT APPEALS

4 Sec.

5 1561. Definition.

6 1562. Creation of board.

7 1563. Powers and duties of board.

8 1564. Board operation.

9 1565. Appeals.

10 1566. Hearings.

11 1567. Correction of assessment roll.

12 1568. Collection of taxes.

13 1569. Tax refunds and credits.

14 § 1561. Definition.

15 As used in this subchapter, the word "board" shall mean the
16 Board of Assessment Appeals.

17 § 1562. Creation of board.

18 (a) Composition.--There is hereby created in each county a
19 Board of Assessment Appeals to be composed of not less than
20 three nor more than seven members. In a city of the first class
21 the Board of Assessment Appeals shall be the Board of Revision
22 of Taxes.

23 (b) Appointment of members.--The members shall be appointed
24 by the board of county commissioners or, in the case of cities
25 of the first class, by the Board of Judges of the Courts of
26 Common Pleas of the City of Philadelphia and vacancies shall be
27 filled by the appointing body for the unexpired terms.

28 (c) Terms of members.--Except in cities of the first class
29 the members shall serve for terms of six years each and until
30 their successors have been appointed and qualified except that

1 the members first taking office shall be divided as nearly as
2 possible into three groups with the members of each group
3 serving terms which expire January 15, 1979, January 15, 1981
4 and January 15, 1983, respectively as designated by the
5 appointing body.

6 (d) Other employment.--The members shall not be employed by
7 the Commonwealth, by any political subdivision thereof, or by
8 any municipal authority in any other capacity.

9 (e) Compensation and expenses.--Except in cities of the
10 first class the appointing body shall fix the salary of the
11 members and shall appropriate annually to the board such funds
12 as may be necessary for the payment of salaries and other
13 expenses in carrying out the duties of the board. In cities of
14 the first class the governing body shall fix the salary of the
15 members and shall appropriate annually to the board such funds
16 as may be necessary for the payment of salaries and other
17 expenses in carrying out the duties of the board.

18 (f) Legal counsel.--The appointing body shall provide
19 separate counsel to the board who shall not be employed by the
20 county or city of the first class in any other capacity. Such
21 counsel shall appear for the board and represent them in appeals
22 and shall advise the board regarding its powers and duties, the
23 rights of citizens and the best methods of legal procedure for
24 carrying out the duties of the board.

25 § 1563. Powers and duties of board.

26 The board shall have the power and its duty shall be to:

27 (1) Hear and determine appeals from assessments made by
28 the director.

29 (2) Adopt rules of procedure, not inconsistent with the
30 provisions of this chapter, with respect to the hearing and

1 determination of appeals.

2 § 1564. Board operation.

3 (a) Organization.--The members of the board shall meet and
4 organize as a board by the selection of a chairman. In cities of
5 the first class, the board shall also elect a vice chairman.

6 (b) Meetings.--The board shall meet from time to time at the
7 call of the chairman for the conduct of hearings and the affairs
8 of the board.

9 (c) Decisions.--A majority vote of all the members of the
10 board shall constitute a decision of the board.

11 (d) Actions.--All actions of the board shall be recorded in
12 writing and shall be open to the public.

13 § 1565. Appeals.

14 (a) General rule.--Except in cities of the first class any
15 person having any interest in property who is aggrieved by any
16 assessment of such property may appeal to the board for relief
17 within 30 days after the published notice of the closing of the
18 assessment roll or within 30 days after a special notice of a
19 new or revised assessment. In cities of the first class this
20 appeal shall be filed by the first Monday in October.

21 (b) Contents of appeal.--The appeal filed with the board
22 under subsection (a) shall set forth:

23 (1) The assessment or assessments by which such person
24 feels aggrieved.

25 (2) The address to which the board shall mail notice of
26 the time and place of hearing.

27 (c) Political subdivisions.--Any political subdivision which
28 feels aggrieved by the assessment or exemption of any property
29 within its geographical boundaries shall have the same rights of
30 appeal as a taxable with respect to his property and shall have

1 the right of appeal from any decision of the board even though
2 it was not a party to the proceedings.

3 (d) Failure to appeal.--No person and, except as otherwise
4 specifically provided in subsection (c), no political
5 subdivision shall be permitted to question any assessment before
6 the board in any year unless an appeal was filed pursuant to the
7 requirements of subsections (a) and (b) and no person or
8 political subdivision shall be permitted to question before the
9 board any assessment not designated in the appeal.

10 (e) Review of board decision.--Any person who was a party to
11 a proceeding before the board and any political subdivision
12 aggrieved by a decision of the board may file an appeal with the
13 court of common pleas of the respective county within 30 days of
14 the date of the decision of the board.

15 § 1566. Hearings.

16 (a) Time.--Except in cities of the first class the board
17 shall meet to hear appeals as follows:

18 (1) In the case of appeals following completion of the
19 assessment rolls, on the first business day following the
20 last date for appeal after publication of notice of
21 completion of the assessment roll and continuing thereafter
22 until all appeals have been heard and decided.

23 (2) In the case of appeals from new or revised
24 assessments, from time to time as may be necessary.

25 (b) Notice.--The board shall notify appellant of the time
26 and place of hearing on the appeal from a new or revised
27 assessment by depositing written notice in the mail, addressed
28 to appellant at his last known post office address, not later
29 than the 15th day preceding the designated date of hearing.

30 (c) Procedure.--All hearings shall be open to the public and

1 shall be conducted in accordance with rules of procedure
2 prescribed by the board. Any party may appear and be heard
3 either in person or by counsel and may present such evidence as
4 may be permitted by the rules of the board.

5 (d) Duty of director.--Except in cities of the first class
6 the director and such staff as he may designate shall attend the
7 hearing and shall furnish the board with such information
8 relating to the assessment appealed from as the board may
9 require. In cities of the first class information relating to
10 the assessment appealed from shall be provided to the board by
11 the assessor responsible for the assessment.

12 (e) Powers of board.--At the hearing, the board shall
13 inquire as to the proper value of the property and where
14 pertinent, its taxable status. The director, and in cities of
15 the first class the board and the assessor may present such
16 evidence as may be permitted by the rules of the board and the
17 board may subpoena witnesses, books, records and other evidence.
18 Any member of the board shall be competent to administer oaths
19 and affirmations and any witness may be examined under oath or
20 affirmation.

21 (f) Political subdivisions.--Any political subdivision
22 having an interest in the assessment may appear and be heard
23 either by its solicitor or by counsel specially engaged for such
24 purpose. Insofar as practical, the board shall schedule hearings
25 so that cases involving the same political subdivision shall be
26 heard on the same day or days.

27 (g) Decision and record.--Following the hearing, the board
28 shall make an order affirming, vacating or modifying the
29 assessment appealed from and shall serve a copy of the order on
30 the parties and affected political subdivisions personally or by

1 mail within 20 days after the hearing. The order shall be
2 entered in the minutes of the board which shall be a public
3 record.

4 § 1567. Correction of assessment roll.

5 (a) Preparation.--When the board has completed the hearing
6 of appeals and has entered an order in each case, the director
7 and in cities of the first class the assessor shall make such
8 changes in the assessment roll as are necessary to conform to
9 the orders of the board.

10 (b) Distribution in general.--Except in cities of the first
11 class when corrections have been made to the assessment roll,
12 the director shall prepare five copies of the assessment roll,
13 attach to each his certificate that they are true copies of the
14 original assessment roll and distribute one copy or the
15 applicable portion of a copy as follows:

16 (1) State Tax Equalization Board, a complete copy.

17 (2) Board of county commissioners, a complete copy.

18 (3) Treasurer, director of finance, city controller,
19 department of collections and school district of the county
20 or city of the first class, a complete copy.

21 (4) Political subdivisions within the county, such
22 portion of a copy as contains the assessment of property
23 within the political subdivision.

24 (c) Distribution in first class cities.--In cities of the
25 first class, when corrections have been made, the director shall
26 prepare six copies of the changes and attach to each his
27 certificate that they are true copies of the changes which have
28 been made and distribute one copy to each as follows:

29 (1) State Tax Equalization Board.

30 (2) City council.

- 1 (3) Director of finance.
- 2 (4) Department of collections.
- 3 (5) City controller.
- 4 (6) School District of Philadelphia.

5 (d) Contents of copies.--Copies of the assessment roll
6 distributed under subsection (b) shall, in addition to the
7 information required in the original assessment roll, provide a
8 space to the right of each assessment for the entry of all real
9 property taxes which may be levied thereon by the respective
10 political subdivisions. Copies of such roll so furnished shall
11 be considered as originals for all purposes.

12 (e) Preservation and inspection.--The corrected assessment
13 roll shall be preserved in the office of the director and shall
14 be open to public inspection subject to such regulations as the
15 director may prescribe for the preservation and safekeeping of
16 such roll.

17 § 1568. Collection of taxes.

18 Appeals filed under section 1565 (relating to appeals) shall
19 not prevent the collection of taxes based on the assessment
20 appealed from.

21 § 1569. Tax refunds and credits.

22 (a) General rule.--Whenever, upon the final disposition of
23 an appeal, it is determined that the taxes paid are in excess of
24 the amount due by reason of an incorrect assessment of the
25 property, the taxpayer shall be entitled to a refund of the
26 amount of such excess tax payment with interest thereon at the
27 same rate as allowed by law to be charged the taxpayer by the
28 same taxing district for delinquent payment of such taxes. The
29 refund of the amount of the excess tax payment shall bear
30 interest from the date such excess payment was made, or the date

1 the tax was due, whichever is later, to the date of the final
2 refund of the tax. Such amount improperly collected with
3 interest shall constitute a legal setoff or credit against any
4 future taxes assessed against the property by the same taxing
5 district, or shall be paid to the taxpayer, at his option.

6 (b) Extension of time.--When a taxing district alleges that
7 it is unable to credit or pay all of the refund and interest to
8 which the taxpayer is entitled under subsection (a), in any one
9 year, the board, upon application of either party, shall
10 determine over what period of time such refund and interest
11 shall be made and shall fix the amount thereof which shall be
12 credited or payable with interest in any year or years.

13 (c) Existing proceedings.--The provisions of this section
14 shall apply to appeals from assessments pending on the effective
15 date of this chapter whether or not there has been a payment of
16 any moneys into court or to the tax collector under written
17 protest.

18 SUBCHAPTER G

19 STATE TAX EQUALIZATION BOARD

20 Sec.

21 1581. Definitions.

22 1582. Creation of board.

23 1583. Powers and duties of board.

24 1584. Board operation.

25 1585. Investigations and hearings.

26 1586. Certification and training of directors and
27 assessors.

28 1587. Monthly reports by directors.

29 1588. Valuation of property in school districts.

30 1589. Appeals.

1 1590. State subsidies to school districts.

2 1591. Special aid to school districts.

3 § 1581. Definitions.

4 The following words and phrases, when used in this
5 subchapter, shall have, unless the context clearly indicates
6 otherwise, the meanings given to them in this section:

7 "Board." The State Tax Equalization Board.

8 "Secretary." The Secretary of Education of the Commonwealth.

9 § 1582. Creation of board.

10 (a) Composition.--There is hereby created an independent
11 administrative board which shall be known as the "State Tax
12 Equalization Board" to be composed of five members.

13 (b) Qualification of members.--Each member shall be a
14 citizen of the United States, a resident of Pennsylvania, a
15 qualified elector for a period of at least one year next
16 preceding his appointment, be familiar by training or experience
17 with the problems involved in the work of the board and devote
18 his entire time in the duties of his office.

19 (c) Appointment of members.--The members of the board shall
20 be appointed by the Governor, by and with the advice and consent
21 of the Senate, for terms of four years each or until their
22 successors shall be duly appointed and shall have qualified. No
23 more than three members of the board at any time shall be
24 members of the same political party. The Governor shall
25 designate one of the members as chairman. Members of the board
26 created by the act of June 27, 1947 (P.L.1046, No.447) shall
27 serve until their successors are appointed and shall have
28 qualified.

29 (d) Compensation.--The chairman of the board shall receive
30 an annual salary of \$20,000 and each other member shall receive

1 an annual salary of \$17,500.

2 (e) Removal of members.--A member of the board may, after
3 notice and an opportunity to be heard, be removed for cause by
4 the Governor.

5 (f) Vacancies.--Any vacancy occurring shall be filled by
6 appointment of the Governor for the unexpired term.

7 § 1583. Powers and duties of board.

8 The board shall have the power and its duties shall be:

9 (1) To determine the market value of taxable real
10 property in each of the school districts.

11 (2) To formulate, adopt and supervise the implementation
12 of uniform standards, procedures, records and forms in all
13 counties of the Commonwealth.

14 (3) To compile data and provide assistance to counties
15 in determining the value of real property in each of the
16 counties of the Commonwealth, and to conduct investigations,
17 require information and have access to whatever public
18 records are necessary for such purpose.

19 (4) Except in cities of the first class, to provide for
20 the qualifications, examination, certification and training
21 of directors of assessment and assessors.

22 (5) To investigate the finances and any other general
23 circumstances of any school district requesting special aid
24 from the secretary and to advise the secretary in making
25 grants of special aid.

26 (6) To make surveys and investigations of the finances
27 of school districts in the interest of a more equitable
28 distribution of school support.

29 (7) To subpoena State and local officials and to require
30 from them such information as may be necessary for the proper

1 discharge of its duties.

2 (8) To have and exercise all of the powers and perform
3 all of the duties imposed upon independent administrative
4 boards by the act of April 9, 1929 (P.L.177, No.175) known as
5 "The Administrative Code of 1929."

6 § 1584. Board operation.

7 (a) Chairman.--The chairman shall be in charge of the
8 administration of the board and the transaction of its routine
9 business and shall execute the orders and policies of the board.
10 In the absence of the chairman, the member designated by him
11 shall perform his duties and, while doing so, shall have the
12 authority of chairman.

13 (b) Quorum.--Three members of the board shall constitute a
14 quorum. A quorum, voting unanimously, shall be sufficient to
15 exercise all the powers and perform all the duties of the board.

16 (c) Employees.--The board shall have the power to employ
17 such employees, assistants and experts as may be necessary to
18 carry out any clerical, administrative, investigatory or
19 technical tasks connected with its work and to fix the
20 compensation of such employees subject to the provisions of the
21 act of April 9, 1929 (P.L.177, No.175), known as "The
22 Administrative Code of 1929."

23 § 1585. Investigations and hearings.

24 (a) Board members.--Any investigation, inquiry or hearing
25 which the board has power to undertake or hold may be undertaken
26 or held by or before any one or more members of the board and,
27 in such case, shall be deemed to be the investigations,
28 inquiries and hearings of the board.

29 (b) Agents or examiners.--In any investigation, inquiry or
30 hearing, the board may employ special agents or examiners who

1 shall have the power to administer oaths, examine witnesses and
2 receive evidence in any locality which the board may designate.
3 The testimony and evidence so taken or received shall have the
4 same force and effect as if taken or received by the board or
5 any one or more of its members.

6 (c) Decisions.--Any determination, ruling or order of a
7 member or members shall not become effective until approved and
8 confirmed by a quorum of the board and ordered to be filed in
9 its office. Upon such confirmation and order, such
10 determination, ruling or order shall be the determination,
11 ruling or order of the board.

12 § 1586. Certification and training of directors and assessors.

13 The board shall, except in cities of the first class:

14 (1) Establish minimum qualifications for the appointment
15 of directors of assessment and assessors and shall provide
16 for the examination of applicants for such positions and for
17 the issuance of certificates of qualification to the
18 directors and assessors. No certificate shall be issued for
19 any person who has not demonstrated to the satisfaction of
20 the board that he is competent to perform the work.

21 (2) After consultation with and in cooperation with the
22 appointing authority in each county, conduct or sponsor in-
23 service, pre-entry and intern training courses on the
24 technical, legal and administrative aspects of the assessment
25 process. The board shall make no charge for the training
26 courses it provides.

27 (3) Prepare, issue, and periodically revise guides for
28 assessment personnel in the form of handbooks of rules and
29 regulations, appraisal manuals, special manuals and studies,
30 cost and price schedules, news and reference bulletins and

1 digests of property tax laws suitably annotated.

2 § 1587. Monthly reports by directors.

3 (a) General rule.--Except in cities of the first class where
4 quarterly reports shall be made, on or before the 15th day of
5 each month, each director shall prepare, certify and deliver to
6 the board for its use and in such form and manner as the board
7 shall prescribe, a list containing additions, deletions,
8 changes, or revisions which occurred in the assessment roll
9 during the preceding month.

10 (b) Reimbursement.--The board shall pay to the director the
11 sum of 20¢ for each property on the list affected by an
12 addition, deletion, change or revision in the assessment.

13 § 1588. Valuation of property in school districts.

14 (a) Compilation of data.--The board shall accumulate and
15 compile all available and relevant data, in any way having a
16 bearing on the market value of real property in the several
17 school districts.

18 (b) Current data.--Following the compilation of data
19 designated in subsection (a), the board shall add thereto, from
20 time to time, such additional data concerning new sales and
21 improvements and other data to the end that the records of the
22 board shall at all times show the present market value of real
23 property in each school district as nearly as the same can be
24 determined.

25 (c) Access to records.--In compiling data under subsections
26 (a) and (b), the board shall have authority to examine all
27 county tax assessment records and shall have power to examine
28 all other public records wheresoever located.

29 (d) Valuation of property.--From the data compiled under
30 subsections (a) and (b), the board shall determine and maintain

1 the market value of real property in each school district of the
2 Commonwealth.

3 (e) Certification of valuation.--Annually, on or before July
4 1, the board shall certify the market value of real property in
5 each school district to the secretary and to the school district
6 in which the property is located.

7 § 1589. Appeals.

8 (a) School districts.--Any school district aggrieved by the
9 valuation by the board of taxable real property located in the
10 school district may, within 30 days from receipt of the
11 certification of such valuation, appeal to the board for a
12 hearing to reconsider such valuation.

13 (b) Judicial review.--Any party aggrieved by an adjudication
14 of the board issued following an appeal under subsection (a) may
15 appeal to the Commonwealth Court in accordance with the
16 provisions of the act of June 4, 1945 (P.L.1388, No.442), known
17 as the "Administrative Agency Law" and the act of July 31, 1970
18 (P.L.673, No.223), known as the "Appellate Court Jurisdiction
19 Act of 1970."

20 § 1590. State subsidies to school districts.

21 The market value of taxable real property in each school
22 district as finally determined by the board shall be used by the
23 secretary in ascertaining and determining the amount of funds
24 required to meet payments to school districts and to apportion
25 and allot the same to and among the respective school districts.

26 § 1591. Special aid to school districts.

27 (a) Recommendations.--Before granting any special aid to any
28 school district, the secretary shall submit the request to the
29 board which shall make its recommendations with respect thereto
30 insofar as the same is affected by the district's ability to

1 raise funds by taxation. Such recommendations shall be for the
2 advice of the secretary in passing on such requests.

3 (b) Investigation.--Before making recommendations, the board
4 shall carefully investigate and study the financial
5 circumstances of the district and whether or not it has
6 exhausted its available taxing power not only on real property,
7 but also on all other available property and subjects of
8 taxation and that collection of such taxes is being effectively
9 made and enforced.

10 Section 2. Existing boards, offices, assessors and assistant
11 assessors shall continue to perform their duties and functions
12 relating to the valuation and assessment of real property until
13 notified by the respective director of assessments that he is
14 ready to perform the duties and exercise the powers imposed and
15 authorized under this act at which time they shall transfer to
16 him all records in their possession relating to the valuation
17 and assessment of such property. The director shall transfer to
18 the Board of Assessment Appeals when it is organized and ready
19 to perform the duties and exercise the powers imposed and
20 authorized under this act all records relating to matters within
21 its jurisdiction.

22 Section 3. All personnel, allocations, appropriations,
23 equipment, files, records, contracts, agreements, obligations
24 and other materials which are used, employed or expended in
25 connection with the powers, duties or functions exercised by the
26 State Tax Equalization Board created by the act of June 27, 1947
27 (P.L.1046, No.447), are hereby transferred to the State Tax
28 Equalization Board created by this act subject to such changes
29 as shall be made by the board from time to time in exercising
30 the powers granted to it under this act.

1 Section 4. (a) The following acts and parts of acts are
2 repealed insofar as inconsistent with the provisions of this
3 act:

4 Section 52, act of April 1, 1836 (P.L.436, No.146), entitled
5 "An act Regulating Election Districts, and for other purposes."

6 The act of April 26, 1893 (P.L.25, No.20), entitled "An act
7 directing the board of revision of taxes in cities of the first
8 class to add to the assessment books and to the duplicates
9 thereof in the hands of the receiver of taxes, real estate which
10 has ceased to be exempt from taxation, and subjecting such real
11 estate to taxation for the proportionate part of the year during
12 which it is not exempt."

13 The act of June 3, 1915 (P.L.787, No.346), entitled "An act
14 relating to the assessment of real estate for taxation."

15 The act of May 5, 1931 (P.L.92, No.68), entitled "An act
16 requiring boards of revision and boards for the assessment and
17 revision of taxes of cities of the second class and counties of
18 the second class to give taxables notice of increases in
19 valuations and appeal days."

20 The act of June 27, 1947 (P.L.1046, No.447), entitled "An act
21 providing for equalization of assessed valuations of real
22 property throughout the Commonwealth for use in determining the
23 amount and allocation of Commonwealth subsidies to school
24 districts; creating a State Tax Equalization Board; and
25 prescribing its powers and duties; imposing duties on certain
26 local officers, agents, boards, commissions and departments; and
27 making an appropriation."

28 (b) The following acts and parts of acts are repealed
29 insofar as they relate to the designation, exemption, valuation
30 and assessment of real property for purposes of taxation by

1 political subdivisions:

2 Section 23, act of April 22, 1846 (P.L.486, No.390), entitled
3 "An act to provide for the reduction of the public debt."

4 The act of May 5, 1876 (P.L.124, No.91), entitled "An act
5 providing for the classification of real estate for purposes of
6 taxation and for the appointment of assessors in cities of the
7 second class."

8 The act of July 9, 1897 (P.L.219, No.182), entitled "An act
9 providing for the classification of real estate and other
10 property for purposes of taxation, and for the election of
11 assessors and prescribing the duties thereof in cities of the
12 second class."

13 The act of May 11, 1911 (P.L.273, No.175), entitled "An act
14 providing a uniform rate of assessment and taxation for all real
15 estate in cities of the second class."

16 The act of June 26, 1931 (P.L.1379, No.348), entitled, as
17 amended, "An act creating in counties of the second A and third
18 class a board for the assessment and revision of taxes;
19 providing for the appointment of the members of such board by
20 the county commissioners; providing for their salaries, payable
21 by the county; abolishing existing boards; defining the powers
22 and duties of such board; regulating the assessment of persons,
23 property, and occupations for county, borough, town, township,
24 school, and poor purposes; authorizing the appointment of
25 subordinate assessors, a solicitor, engineers, and clerks;
26 providing for their compensation, payable by such counties;
27 abolishing the office of ward, borough, and township assessors,
28 so far as the making of assessments and valuations for taxation
29 is concerned; and providing for the acceptance of this act by
30 cities."

1 The act of May 22, 1933 (P.L.853, No.155), known as "The
2 General County Assessment Law."

3 The act of June 21, 1939 (P.L.626, No.294), entitled "An act
4 providing for and regulating the assessment and valuation of all
5 subjects of taxation in counties of the second class; creating
6 and prescribing the powers and duties of a Board of Property
7 Assessment, Appeals and Review; imposing duties on certain
8 county and city officers; abolishing the board for the
9 assessment and revision of taxes in such counties; and
10 prescribing penalties."

11 The act of June 27, 1939 (P.L.1199, No.404), entitled "An act
12 relating to the assessment of real and personal property and
13 other subjects of taxation in counties of the first class;
14 providing for the appointment of members of the board of
15 revision of taxes by the judges of the courts of common pleas;
16 providing for the appointment, by the board, of personal
17 property assessors, real estate assessors and assistant real
18 estate assessors, clerks and other employees; fixing the salaries
19 of members of the board, assessors and assistant assessors, and
20 providing for the payment of salaries and expenses from the
21 county treasury; prescribing the powers and duties of the board
22 and of the assessors, the time and manner of making assessments,
23 of the revision and notice of assessments and of appeals
24 therefrom; prescribing the records of assessments; and repealing
25 existing laws."

26 The act of May 21, 1943 (P.L.571, No.254), known as "The
27 Fourth to Eighth Class County Assessment Law."

28 (c) All other acts and parts of acts are repealed insofar as
29 they are inconsistent herewith.

30 Section 5. In printing this act in advance copies of

1 statutes, the Laws of Pennsylvania or an official publication of
2 the Pennsylvania Consolidated Statutes, the Legislative
3 Reference Bureau may change the chapter number and related
4 section numbers and cross references without the approvals and
5 notations required under 1 Pa.C.S. § 1105 (relating to editing
6 statutes for printing) to assure the proper placement of this
7 act in Title 53 of the Pennsylvania Consolidated Statutes.

8 Section 6. This act shall take effect on January 1 of the
9 second year following final enactment.