

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 969

Session of
1977

INTRODUCED BY FISHER, KNEPPER, CAPUTO, PARKER, ZORD, FLAHERTY
AND GEISLER, APRIL 25, 1977

REFERRED TO COMMITTEE ON URBAN AFFAIRS, APRIL 25, 1977

AN ACT

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

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

14 Section 1. Section 7, act of June 21, 1939 (P.L.626,
15 No.294), referred to as the Second Class County Assessment Law,
16 amended November 9, 1965 (P.L.668, No.326), is amended to read:

17 Section 7. [The board may divide the county into three
18 districts, as nearly equal as possible in subjects of taxation,
19 and may provide that triennial assessments shall be made each
20 year, but for only one of such three districts during any one
21 year. In order to inaugurate such system, a triennial assessment
22 may be made for the first district during the year immediately

1 following one in which a triennial assessment was made for the
2 county as a whole, and a triennial assessment may be made for
3 the second district during the second year following one in
4 which a triennial assessment was made for the county as a whole.
5 Whenever the board has divided the county into districts and
6 provided for triennial assessments in each of such triennial
7 districts as herein set forth, the board, in making and
8 supervising assessments and valuations of property in such
9 triennial districts shall make such assessments and valuations
10 at a level uniform within such triennial districts but not in
11 excess of the actual market value of any property assessed and
12 valued and such assessments shall be deemed to be in compliance
13 with the requirements of uniformity of taxation on the same
14 class of subjects.]

15 Triennial assessments and the division of the county into
16 triennial districts are hereby abolished. The board shall adopt
17 a system whereby all assessments shall be revised annually on a
18 county wide basis. There shall be a moratorium on the
19 implementation of any reassessment of existing subjects of
20 taxation until such time as a new county wide reassessment shall
21 have been completed. During the duration of such a moratorium,
22 the last triennial assessment of the triennial districts in the
23 county shall serve as the assessment for county taxes and for
24 such other political subdivisions as levy their taxes on county
25 assessments and valuations. Nothing contained in this section
26 regarding a moratorium on the implementation of reassessments
27 shall prohibit the revisions and valuations provided for in
28 section 13 or the reassessments authorized in section 14.

29 Section 2. The first paragraph of section 9 and section 10
30 of the act are amended to read:

1 Section 9. The assessors shall make such assessments of
2 subjects of taxation each year preceding the [triennial] annual
3 assessment in such counties, and shall file the same with the
4 board on or before the first Monday of September of such year.
5 Assessment of occupation after being once fixed shall not be
6 changed during the [triennium] year except by the board upon the
7 appearance and affidavit of the taxpayer. The assessor shall, in
8 the year immediately preceding the regular [triennial] annual
9 assessment, make occupational assessments for all of those in
10 his territory who have become of age since the creation of the
11 last assessment and all of those who have moved into the
12 territory since the creation of the last assessment.

13 * * *

14 Section 10. The board shall, as provided by this act and by
15 the provisions of existing law, examine and revise the
16 assessments and valuations, increasing or decreasing the same as
17 in their judgment may seem proper, and shall add thereto such
18 property or subjects of taxation as may have been omitted.

19 After such revision, the board shall, by rule, fix convenient
20 times for the hearing of appeals from said assessments and
21 valuations, and after the hearing of said appeals and the making
22 of whatever changes may be considered proper, the valuations as
23 so ascertained and revised, unless changed in the manner
24 hereinafter provided or as provided by existing law, shall stand
25 as the valuations for the assessments of all county and
26 institution district taxes and for such other political
27 subdivisions as levy their taxes on county assessments and
28 valuations in the county, until the next [triennial] annual
29 assessment[: Provided, That all taxes levied for the year one
30 thousand nine hundred and forty-two, or any fiscal year

1 commencing during the year one thousand nine hundred and forty-
2 two, shall be levied and assessed on assessments and valuations
3 made as heretofore provided by law. It is the intention of this
4 act that the taxes for the year one thousand nine hundred and
5 forty-two shall be assessed and collected on the last regular
6 assessment made by the existing boards of assessment and
7 revision of taxes during the year one thousand nine hundred and
8 forty-one, and any revisions thereof made upon appeals].

9 Section 3. Section 11 of the act, amended July 8, 1969
10 (P.L.126, No.52), is amended to read:

11 Section 11. When the [triennial] annual assessments shall be
12 fixed[, either] for the whole county [or in districts thereof],
13 notice of that fact shall be given, by publication in at least
14 two newspapers of general circulation in the county, of the time
15 when appeals will be heard and a copy of the assessments made in
16 boroughs and townships shall be placed in some public place in
17 each such borough or township by the assessor. The board shall
18 adopt rules and regulations governing the right to and the
19 holding of appeals, and the practice and procedure thereat. Such
20 rules and regulations shall be published, together with the
21 notices of [triennial] annual assessments as above provided.

22 The board shall provide simple appeal forms which shall
23 contain simple questions clearly expressed, which will require
24 answers having a direct bearing on the true value of the
25 property as of the period for which such assessment was made. No
26 other type of questions shall be contained thereon.

27 [In the year one thousand nine hundred forty-three, the board
28 shall permit appeals to be taken from assessments up to and
29 including June first, and no later, including all those where
30 the 1943 taxes have been paid in whole or in part. In subsequent

1 years, no] No appeals may be taken from assessments of
2 properties within cities of the second class after November
3 fifteenth of the year preceding the period for which the
4 assessment becomes effective, and for all other assessments no
5 appeal shall be taken after the last day of February of the year
6 in which the assessment first becomes effective. [All appeals
7 filed with the board prior to this amendment shall be valid, if
8 otherwise in accordance with existing law.] At all appeal
9 hearings, the property owner or his agent appearing for him
10 shall have the right to be represented by counsel and to be
11 accompanied by witnesses or assistants.

12 If a taxpayer has filed an appeal from an assessment, so long
13 as the appeal is pending before the board or before a court on
14 appeal from the determination of the board, as provided by
15 statute, the appeal will also be taken as an appeal by the
16 taxpayer on the subject property for any valuation for any
17 [triennial or intertriennial] annual or interannual assessment
18 subsequent to the filing of such appeal with the board and prior
19 to the determination of the appeal by the board or the court.
20 The board shall hold its hearings and make its final
21 determination of the subsequent years in question in the same
22 manner as for the year or years for which the original appeal
23 was filed. This provision shall be applicable to all pending
24 appeals as well as future appeals.

25 After the hearing of appeals, the board shall take such
26 action in regard thereto as may be right and proper, and shall,
27 within ten (10) days thereafter, complete such action and make
28 their determinations, and immediately give due notice to the
29 appellant by registered mail.

30 Section 4. Section 12 of the act, amended July 6, 1951

1 (P.L.996, No.206) and repealed in part June 3, 1971 (P.L.118,
2 No.6), is amended to read:

3 Section 12. After action on such assessments by the board,
4 any taxpayer dissatisfied with the assessment of his property
5 may appeal therefrom to the court of common pleas of the county
6 within sixty (60) days from the date of notice of the
7 assessment, as provided by existing law, and it shall be the
8 duty of the court to hear and determine said appeal, and, if
9 necessary, to make such changes in the assessment as may be
10 right and proper. Any taxpayer, or the Board of Property
11 Assessment, Appeals and Review, may appeal from the judgment,
12 order or decree of the court of common pleas. Only one such
13 appeal may be taken during the period of any [triennial] annual
14 assessment unless the assessed valuation of the property has
15 been changed during such period.

16 Section 5. Section 13 of the act, amended September 16, 1961
17 (P.L.1353, No.602) and July 29, 1970 (P.L.645, No.218), is
18 amended to read:

19 Section 13. The proper assessors shall, between the
20 [triennial] annual assessments, revise any assessment or
21 valuation according to right and equity by correcting errors and
22 by adding thereto any property or subjects of taxation which may
23 have been omitted or any new property or subjects of taxation
24 which may have come into being since the last [triennial] annual
25 assessment. Any property or subjects of taxation which may have
26 been omitted shall be assessed and made subject to taxation for
27 the period during which said property or subjects of taxation
28 shall have been omitted but in no event to exceed the period of
29 five calendar years preceding the year in which the property or
30 subjects of taxation omitted is first added to the assessment

1 roll. Any such assessments as are made pursuant to the
2 provisions of this paragraph shall be subject to appeal in the
3 same manner as other assessments made pursuant to this act.
4 Taxes levied on any such assessment shall not be made subject to
5 the payment of any interest and penalties otherwise provided by
6 law, except as the same are computed from the date of assessment
7 made pursuant to this section. No bona fide purchaser of any
8 property or subject of taxation without knowledge that the
9 property or subject of taxation was omitted from assessment for
10 purposes of taxation shall be subject to any taxation based upon
11 the additional assessment made pursuant to this section.

12 They shall also add thereto the names of any persons who may
13 have moved into such district and strike therefrom the names of
14 any persons who have removed from such districts since the last
15 [triennial] annual assessment.

16 The proper assessors shall also revise assessments and
17 valuations between the [triennial] annual assessments by
18 increasing or decreasing the same where the value of the
19 property or subjects of taxation assessed or valued has changed
20 by reason of any change of conditions thereon or adjacent
21 thereto or in the vicinity thereof, or for the reason that the
22 property assessed or valued has been subdivided or laid out into
23 a plan of lots or other subdivisions, or for the reason that
24 improvements have been placed thereon or added thereto, or for
25 the reason that any public or other improvement has been made
26 adjacent thereto or in the vicinity thereof, or for the reason
27 that the assessor and the majority of the board decides that the
28 assessor erred in the value which he placed on the property or
29 subjects of taxation when making the [triennial] annual
30 assessment, or where, for any other reason whatsoever, the value

1 of the property has changed and it seems to the board necessary
2 and equitable to make a change in the valuation thereof. The
3 assessors shall also, between the [triennial] annual assessments
4 in all cases where it is apparent that any assessment is not in
5 accord with the generality or uniform standard of assessments,
6 revise and correct the same by increasing or decreasing the same
7 where the value of the property or subjects of taxation assessed
8 do not conform to the generality or uniform standard of
9 assessments.

10 No land assessed as acreage or unimproved property, which is
11 subsequently laid out in residential lots and the plan of such
12 lots is recorded, shall be assessed in excess of the total
13 assessment of the land as acreage or unimproved property for a
14 period of three years after the recording of such plan, or until
15 such time as the lots are actually sold or improved with
16 permanent construction of any new building occupied for
17 residential purposes, whichever period is the shorter. Each such
18 lot as sold shall be subject to reassessment beginning with the
19 date of such sale, and new construction begun thereon shall be
20 subject to reassessment as provided above. New single and
21 multiple dwellings constructed for residential purposes and
22 improvements to existing unoccupied dwellings or improvements to
23 existing structures for purposes of conversion to dwellings,
24 shall not be valued or assessed for purposes of real property
25 taxes until (1) occupied, (2) conveyed to a bona fide purchaser,
26 or (3) one year from the first day of the month in which falls
27 the sixtieth day after which the building permit was issued or,
28 if no building permit or other notification of improvement was
29 required, then from the date construction commenced. The
30 assessment of any multiple dwelling because of occupancy shall

1 be upon such proportion which the value of the occupied portion
2 bears to the value of the entire multiple dwelling. As used in
3 this paragraph, the word "dwellings" means buildings or portions
4 thereof intended for permanent use as homes or residences.

5 All assessments required to be made by the proper assessors
6 in the year between the [triennial] annual assessment shall be
7 returned to the board not later than the first Monday of
8 September of the year preceding the one for which it is made.

9 Section 6. The first paragraph of section 15 of the act,
10 amended March 18, 1955 (P.L.4, No.2), is amended to read:

11 Section 15. At least thirty (30) days' written notice shall
12 be given to any taxable person whose assessment shall be changed
13 at any [triennial] annual assessment, or between [triennial]
14 annual assessments, in a manner which would mean an increase in
15 the taxes on such real estate if the same tax rate should
16 prevail setting forth any change which has been made and the
17 time and place set for hearing objections thereto.

18 * * *

19 Section 7. Section 16 of the act is amended to read:

20 Section 16. After the hearing of any objections to any
21 change made or to the failure to make any change to which any
22 taxable person considers himself entitled, and the making of any
23 changes that may be deemed proper, the valuation as so
24 ascertained shall, unless changed in the manner herein provided
25 or as provided by existing law, stand as the valuation for the
26 assessments for county and institution district taxes and for
27 such other political subdivisions as levy their taxes on county
28 assessments and valuations, in such county, until the next
29 [triennial] annual assessment[: Provided, That all taxes levied
30 for the year one thousand nine hundred and forty-two, or any

1 fiscal year commencing during the year one thousand nine hundred
2 and forty-two, shall be levied and assessed on assessments and
3 valuations made as heretofore provided by law].

4 Section 8. This act shall take effect January 1, 1978
5 regardless of its date of final enactment.