

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2488 Session of  
1978

INTRODUCED BY FRYER, MEBUS, COLE, MORRIS, WEIDNER,  
A. C. FOSTER JR., GARZIA, RUGGIERO, MACKOWSKI, SIRIANNI,  
ZELLER AND SCHEAFFER, MAY 31, 1978

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 31, 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 employes; 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," further providing for changes to the assessment  
23 roll.

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

26 Section 1. Section 601, act of May 21, 1943 (P.L.571,  
27 No.254), known as "The Fourth to Eighth Class County Assessment  
28 Law," amended May 12, 1965 (P.L.56, No.42), is amended to read:

1 Section 601. Preparation of Assessment Roll.--Annually, on  
2 or before the first day of [August] July, the chief assessor  
3 shall, from the returns made by the local assessors, prepare and  
4 submit to the board, in the form prescribed by the board, an  
5 assessment roll or list of persons and property subject to local  
6 taxation, together with the value placed upon each person, each  
7 parcel or tract of real property and the personal property of  
8 each person by the assessor, and shall make and have supervision  
9 of listing and valuation of property excluded or exempted from  
10 taxation. The chief assessor shall, at the same time, prepare  
11 and submit a list of all property exempted by law from taxation.  
12 The making of triennial assessments as provided by existing law  
13 is hereby abolished.

14 Section 2. Section 701 of the act, amended January 18, 1952  
15 (P.L.2139, No.606), July 9, 1976 (P.L.852, No.150) and April 28,  
16 1978 (No.49), is amended to read:

17 Section 701. Appeal Notices.--(a) Upon receipt of the  
18 assessment roll from the assessor, or as soon thereafter as  
19 possible [and not later than the fifteenth day of August], the  
20 board shall examine and inquire whether the assessments and  
21 valuations have been made in conformity with the provisions of  
22 this act, and shall revise the same, increasing or decreasing  
23 the assessments and valuations as in their judgment may seem  
24 proper, and shall add thereto such property or subjects of  
25 taxation as may have been omitted. The board may revise and  
26 decrease the assessment of real property the buildings of which  
27 are completely destroyed or razed, taking into account the loss  
28 in value of the property for that part of the assessment year  
29 subsequent to the destruction. The board shall, on or before the  
30 fifteenth day of July prepare an assessment roll or list of

1 persons and property subject to local taxation, together with  
2 the value placed upon each person and each parcel or tract of  
3 real property. The board shall at the same time prepare a list  
4 of all property exempted by law from taxation. It shall [within  
5 five days after completing said examination and revision] cause  
6 to be mailed or delivered to each owner of property or person  
7 assessed, and taxing district having an interest therein, the  
8 value of whose property or personal assessment has been changed  
9 from that fixed in the preceding assessment roll as corrected  
10 after revision or the value of whose property or personal  
11 assessment has not theretofore been separately fixed, at his  
12 last known address, a notice of such change, the amount of the  
13 present assessment if the property or personal assessment was  
14 previously separately assessed and the amount of such new  
15 assessment. Said notice shall be mailed within five days from  
16 the date the board made such change or added said property to  
17 the roll and shall state that any person aggrieved by such  
18 change or by any assessment, and the said taxing districts may  
19 appeal to the board for relief by filing with the board [on or  
20 before the first day of September] within forty-five days of the  
21 date of such notice, a statement in writing of such intention to  
22 appeal, designating the assessment or assessments by which such  
23 person is aggrieved, and the address to which notice of when and  
24 where to appear for hearing of the appeal shall be mailed.

25 (a.1) The board is authorized to make additions and  
26 revisions to the assessment roll of persons and property subject  
27 to local taxation at any time in the year, so long as the notice  
28 provisions of this section are complied with. All additions and  
29 revisions shall be a supplement to the assessment roll for levy  
30 and collection of taxes for the tax year for which the

1 assessment roll was originally prepared, in addition to being  
2 added to the assessment roll for the following calendar or  
3 fiscal tax years.

4 (b) Any person aggrieved by any assessment whether or not  
5 the value thereof shall have been changed since the preceding  
6 annual assessment, or any taxing district having an interest  
7 therein, may appeal to the board for relief. Any person or such  
8 taxing districts desiring to make an appeal shall, on or before  
9 the first day of September, file with the board a statement in  
10 writing of intention to appeal, setting forth:

11 (1) The assessment or assessments by which such person feels  
12 aggrieved;

13 (2) The address to which the board shall mail notice of when  
14 and where to appear for hearing.

15 [No person shall be permitted to appeal from any assessment  
16 in any year unless he shall first have filed the statement of  
17 intention required by this section, nor shall any person be  
18 permitted to appeal as to any assessment not designated in such  
19 statement.

20 For the purpose of assessment appeals under this act, the  
21 term "person" shall include, in addition to that provided by  
22 law, a group of two or more persons acting on behalf of a class  
23 of persons similarly situated with regard to the assessment.]

24 Section 3. Section 702 of the act, amended September 27,  
25 1955 (P.L.589, No.155), is amended to read:

26 Section 702. Appeal Hearings.--[On the first business day  
27 following the first of September, the] The board shall meet for  
28 the hearing of appeals and shall continue to meet for such  
29 purpose from time to time, until all [persons who have stated  
30 their intention to appeal] appeals have been heard and [the

1 appeals] acted upon. [but] All appeals other than appeals  
2 brought under section 701(a.1) shall be acted upon not later  
3 than the [first] last day of October. The board shall notify  
4 each person and each taxing district having an interest therein  
5 who has filed a statement of intention to appeal, of the time  
6 and place where he shall appear for the purpose of being heard,  
7 by depositing such notice in the mail, addressed to such person  
8 at the address designated in the statement of intention to  
9 appeal, not later than the [fifth] twentieth day preceding the  
10 day designated in the notice for such appearance. All hearings  
11 on appeals before the board shall be open to the public and  
12 shall be conducted in accordance with regulations prescribed by  
13 the board. Any person may appear and be heard, either in person  
14 or by counsel. Any political subdivision having an interest in  
15 the assessment may appear and be heard, either by its solicitor  
16 or counsel specially engaged for such purpose. At such hearing,  
17 the board shall inquire as to the equity of the assessment  
18 appealed from in relation to other similar assessments, as well  
19 as to the proper value of the subject or object assessed, and  
20 after such hearing shall make such order as to it seems just and  
21 equitable, affirming, raising or lowering the assessment  
22 appealed from. The order of the board shall be entered in the  
23 minutes of the board, and a copy of such order shall be  
24 delivered to the person who appealed, either in person or by  
25 mail, to the address shown in the statement of intention to  
26 appeal, within five days after the hearing on such appeal. The  
27 chief assessor and such assistant assessors as he or the board  
28 may designate, shall attend each hearing and shall furnish the  
29 board with such information relating to the assessment appealed  
30 from, as the board may desire. Either the board or the person

1 appealing may call such witnesses as they desire and as may be  
2 permitted under the rules of the board, and the board may  
3 examine such witnesses under oath. For the purpose of examining  
4 witnesses, any member of the board shall be competent to  
5 administer oaths.

6 Section 4. Section 703 of the act, amended January 18, 1951  
7 (P.L.2138, No.606), is amended to read:

8 Section 703. Correction of Assessment Roll; Preparation of  
9 Duplicates.--When the board has completed the hearing of appeals  
10 and has in each case entered its order, the chief assessor shall  
11 make such changes in the assessment roll as will make it conform  
12 to the orders of the board. When such corrections have been  
13 made, the chief assessor shall prepare three copies of the  
14 assessment roll and deliver them, on or before the [first day of  
15 December] fifteenth day of November, with his certificate that  
16 they are a true copy of the original assessment roll, to the  
17 following:

18 (1) One copy to the chief clerk of the county commissioners;

19 (2) One copy of such portion of the roll as contains the  
20 assessment of persons or property within each school district to  
21 the secretary of the board of school directors of the respective  
22 school district; and

23 (3) One copy of such portion of the roll as contains the  
24 assessment of persons or property within each city accepting the  
25 provisions of this act, borough, town or township, to the  
26 respective city clerk, borough secretary, town clerk or  
27 secretary or township secretary. All copies of such roll so  
28 furnished shall, for all purposes, be considered as originals.  
29 The said copies, in addition to the information required to be  
30 shown on the original assessment roll, shall provide space to

1 the right of each assessment for the entry of all taxes which  
2 may be levied thereon by the respective political subdivisions.  
3 The original assessment roll as corrected after appeals shall be  
4 preserved in the office of the chief assessor, or of the board,  
5 and shall be open to public inspection, subject to such  
6 regulations as the board may prescribe for the preservation and  
7 safekeeping of such roll.

8 On or before the fifteenth day of [October] November, the  
9 chief assessor shall certify to the clerk or secretary of each  
10 political subdivision coming within the scope of this act within  
11 the county, the value of real property, the value of occupations  
12 and the number of persons subject to personal taxes appearing in  
13 the assessment roll and taxable by the respective political  
14 subdivisions.

15 Section 5. Section 704 of the act is amended by adding a  
16 paragraph to read:

17 Section 704. Appeal to Court from Order of Board; Collection  
18 Pending; Appeal; Payment into Court.--\* \* \*

19 If a taxpayer has filed an appeal from an assessment, so long  
20 as the appeal is pending before the board or before a court on  
21 appeal from the determination of the board, as provided by  
22 statute, the appeal will also be taken as an appeal by the  
23 taxpayer on the subject property for any valuation for any  
24 assessment subsequent to the filing of such appeal with the  
25 board and prior to the determination of the appeal by the board  
26 or the court. The board shall hold its hearings and make its  
27 final determination of the subsequent years in question in the  
28 same manner as for the year or years for which the original  
29 appeal was filed. This provision shall be applicable to all  
30 pending appeals as well as future appeals.

1 Section 6. This act shall take effect in 60 days.