

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 2488** Session of
1978

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

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
JUNE 22, 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

1 Law," amended May 12, 1965 (P.L.56, No.42), is amended to read:

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

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

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

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

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

1 and collection of taxes for the tax year for which the
2 assessment roll was originally prepared, in addition to being
3 added to the assessment roll for the following calendar or
4 fiscal tax years.

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

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

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

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

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

25 Section 3. Section 702 of the act, amended September 27,
26 1955 (P.L.589, No.155), is amended to read:

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

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

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

7 Section 4. Section 703 of the act, amended January 18, 1952
8 (P.L.2138, No.606), is amended to read:

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

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

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

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

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

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

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

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

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

1 pending appeals as well as future appeals.

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