

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1356 Session of
1987

INTRODUCED BY PETRONE, PISTELLA, COWELL, CESSAR, TRELLO AND
DUFFY, MAY 12, 1987

REFERRED TO COMMITTEE ON FINANCE, MAY 12, 1987

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further providing for appeals from
11 assessments.

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

14 Section 1. Section 518.1 of the act of May 22, 1933
15 (P.L.853, No.155), known as The General County Assessment Law,
16 amended August 7, 1963 (P.L.553, No.291), October 5, 1978
17 (P.L.1142, No.269) and July 13, 1979 (P.L.115, No.46) and
18 repealed in part December 20, 1982 (P.L.1409, No.326), is
19 amended to read:

20 Section 518.1. Appeal to Court from Assessments; Collection
21 Pending Appeal; Payment into Court; Refunds.--(a) Any owner of
22 real estate or taxable property in this Commonwealth, who may

1 feel aggrieved by the last or any future assessment or valuation
2 of his real estate or taxable property, may appeal from the
3 decision of the county commissioners, acting as a board of
4 revision, or the board of revision of taxes, or the board for
5 the assessment and revision of taxes, or the Board of Property
6 Assessment, Appeals and Review, in counties of the second class,
7 as the case may be, to the court and, thereupon, the court shall
8 proceed, at the earliest convenient time to be by them
9 appointed, of which notice shall be given to the county
10 commissioners, acting as a board of revision, or the board of
11 revision of taxes, or the board for the assessment and revision
12 of taxes, or the Board of Property Assessment, Appeals and
13 Review, in counties of the second class, as the case may be, to
14 hear the said appeal and the proofs in the case and to make such
15 orders and decrees touching the matter complained of as to the
16 judges of said court may seem just and equitable having due
17 regard to the valuation and assessment made of other real estate
18 in such county or city, the costs of the appeal and hearing to
19 be apportioned or paid as the court may direct: Provided,
20 however, That the appeal shall not prevent the collection of the
21 taxes complained of, but in case the same shall be reduced, then
22 the excess shall be returned to the person or persons who shall
23 have paid the same: And provided further, That the appellant may
24 pay the amount of the tax alleged to be due by reason of the
25 assessment appealed from to the tax collector, under protest in
26 writing, in which case when the tax is paid over to the taxing
27 district, it shall be the duty of the tax collector to notify
28 the taxing district of such payment under protest by delivering
29 to it the protest in writing. Whereupon, the taxing district
30 with the exception of cities of the second class and school

1 districts of the first class A within such counties shall be
2 required to segregate twenty-five per centum (25%) of the amount
3 of the tax paid over, and shall deposit the same in a separate
4 account in the depository in which the funds of the taxing
5 district are deposited, and shall not be permitted to expend any
6 portion of such segregated amount, unless it shall first
7 petition the court alleging that such segregated amount is
8 unjustly withheld. Thereupon, the court shall have power to
9 order the use by the taxing district of such portion of such
10 segregated amount as shall appear to said court to be reasonably
11 free from dispute, and the remainder of the segregated amount
12 shall be held segregated by the taxing district pending the
13 final disposition of the appeal: Provided further, That upon
14 final disposition of the appeal the amount found to be due the
15 appellant as a refund, together with interest thereon, shall
16 also be a legal set off or credit against any taxes assessed
17 against appellant by the same taxing district and where a taxing
18 district alleges that it is unable to thus credit all of such
19 refund in one year, the court, upon application of either party,
20 shall determine over what period of time such refund shall be
21 made, and shall fix the amount thereof which shall be credited
22 in any year or years. This proviso shall be construed to apply
23 to all refunds that are now due, or may hereafter become due, as
24 the result of appeals from assessments that have not been
25 finally determined or adjusted at the time this act takes effect
26 regardless whether there has been a payment of any moneys into
27 court or to the tax collector under written protest.

28 (b) If a taxpayer has filed an appeal from an assessment, so
29 long as the appeal is pending before the board or before a court
30 on appeal from the determination of the board, as provided by

1 statute, the appeal will also be taken as an appeal by the
2 taxpayer on the subject property for any valuation for any
3 assessment subsequent to the filing of such appeal with the
4 board and prior to the determination of the appeal by the board
5 or the court. This provision shall be applicable to all pending
6 appeals as well as future appeals.

7 (c) Appeals to courts of common pleas may be referred by
8 such courts to boards of arbitrators under 42 Pa.C.S. Ch. 73
9 Subch. C (relating to judicial arbitration) or to boards of
10 viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards of
11 viewers) in accordance with rules and procedures prescribed by
12 such courts.

13 Section 2. This act shall take effect immediately.