

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2303 Session of
1993

INTRODUCED BY CORRIGAN, PETRONE, DALEY, CARONE, LAUB, STABACK,
COY, DRUCE, GODSHALL AND VEON, NOVEMBER 24, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 24, 1993

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," further providing for the hearing of appeals in
17 counties of the second class A.

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

20 Section 1. Section 8(b) of the act of June 26, 1931
21 (P.L.1379, No.348), referred to as the Third Class County
22 Assessment Board Law, amended July 19, 1991 (P.L.91, No.21), is
23 amended to read:

24 Section 8. * * *

25 (b) The board shall cause to be mailed to each owner of

1 property or person assessed and taxing district having any
2 interest therein, the value of whose property or personal
3 assessment has not theretofore been separately fixed or the
4 value of whose property or personal assessment has been changed
5 from that finally fixed in the preceding assessment roll or when
6 the established predetermined ratio has been changed within the
7 county, at his last known address, a notice of such change and
8 the amount of the old assessment, valuation and ratio, if the
9 property or personal assessment was previously separately
10 assessed, and the amount of the new assessment, valuation and
11 ratio. Such notice shall be mailed within five days from the
12 date the board made such change or added said property to the
13 roll and shall state that any person aggrieved by any assessment
14 and the said taxing districts may appeal to the board for trial
15 by filing with the board, within forty days of the date of such
16 notice, an appeal, in writing, designating the assessment or
17 assessments by which such person is aggrieved and the address to
18 which notice of the time and place for a hearing of the appeal
19 shall be mailed. The board in a county of the second class A is
20 prohibited from charging a hearing application fee.

21 * * *

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