

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 168 Session of
1997

INTRODUCED BY THOMPSON, GERLACH, COSTA, AFFLERBACH, WENGER AND
HUGHES, JANUARY 29, 1997

REFERRED TO LOCAL GOVERNMENT, JANUARY 29, 1997

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," providing for auxiliary boards; further providing
17 for rules and regulations; providing for correction of
18 errors; and further providing for assessment appeals.

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

21 Section 1. Section 1 of the act of June 26, 1931 (P.L.1379,
22 No.348), referred to as the Third Class County Assessment Board
23 Law, amended July 2, 1996 (P.L.522, No.88), is amended to read:

24 Section 1. (a) In all counties of the second A and third
25 class in this Commonwealth, there is hereby created a board, to

1 be known as the Board of Assessment Appeals, which shall be
2 composed of three members. The members of said board shall be
3 appointed by the county commissioners of such counties to serve
4 for terms of four years each. Vacancies happening in said office
5 shall be filled by appointment by the county commissioners for
6 the unexpired terms. The salary of the members of said board
7 shall be fixed by the salary board of the county.

8 (b) In conjunction with a countywide revision of assessments
9 involving either a change in the established predetermined ratio
10 or revaluing the properties and applying the predetermined
11 ratio, the county commissioners [of a county of the second class
12 A] may create up to four temporary auxiliary appeal boards, each
13 to be known as an auxiliary appeal board. The county
14 commissioners shall establish the term of existence for an
15 auxiliary appeal board not to exceed eighteen months. An
16 auxiliary appeal board shall be composed of three members who
17 shall be appointed by the county commissioners to serve for the
18 time that the auxiliary appeal board is in existence. Members of
19 an auxiliary appeal board shall be competent and qualified
20 residents of the county. Vacancies on an auxiliary appeal board
21 shall be filled by appointment by the county commissioners for
22 the duration of the auxiliary appeal board's existence. Any
23 salary of members of an auxiliary appeal board shall be fixed by
24 the salary board of the county. The authority of an auxiliary
25 appeal board shall be limited to hearing and determining appeals
26 from assessments in accordance with the provisions of this act
27 and the rules and regulations established pursuant to section 5.
28 After one or more auxiliary appeal boards have been established
29 in accordance with this section, additional auxiliary appeal
30 boards may be established only in conjunction with a succeeding

1 countywide revision of assessments.

2 Section 2. The definition of "Auxiliary appeal board" in
3 section 1.1 of the act, added July 2, 1996 (P.L.522, No.88), is
4 amended to read:

5 Section 1.1. The following words and phrases when used in
6 this act shall have, unless the context clearly indicates
7 otherwise, the meanings given to them in this section:

8 "Auxiliary appeal board." An auxiliary board of assessment
9 appeals [in counties of the second class A] created in
10 accordance with subsection (b) of section 1.

11 * * *

12 Section 3. Section 5 of the act, amended July 2, 1996
13 (P.L.522, No.88), is amended to read:

14 Section 5. (a) With regard to subordinate assessors, the
15 board may:

16 (1) prescribe rules and regulations for their conduct;

17 (2) determine when precepts shall be issued to them and when
18 they shall make returns to said board.

19 (b) [In counties of the second class A, subject] Subject to
20 the approval of the county commissioners, the board may adopt,
21 amend, alter and rescind rules and regulations for the
22 administration of, and the conduct of business and proceedings
23 for, itself and for auxiliary appeal boards. The rules and
24 regulations may require a witness providing testimony at a
25 hearing relative to any aspect of the value of the real estate
26 which is the subject of the assessment or reassessment appeal to
27 disclose, under oath, whether any compensation paid for the
28 testimony is contingent on the result obtained. The rules and
29 regulations shall be in writing and shall be a public record
30 open to examination, inspection and copying in accordance with

1 the act of June 21, 1957 (P.L.390, No.212), referred to as the
2 Right-to-Know Law.

3 Section 4. Section 7.2 of the act, added July 2, 1996
4 (P.L.525, No.89), is amended to read:

5 Section 7.2. [In counties of the second class A, in] In
6 conjunction with a countywide revision of assessments involving
7 either a change in the established predetermined ratio or
8 revaluing the properties and applying the established
9 predetermined ratio, a designee of the board may meet with
10 property owners to review proposed assessments and correct
11 errors prior to the completion of the final assessment roll.

12 Section 5. Section 8(c) of the act, amended July 2, 1996
13 (P.L.527, No.90), is amended to read:

14 Section 8. * * *

15 (c) Any person aggrieved by any assessment, whether or not
16 the value thereof shall have been changed since the preceding
17 annual assessment, or any taxing district having an interest
18 therein, may appeal to the board for relief. Any person or such
19 taxing district desiring to make an appeal shall, on or before
20 the first day of September, file with the board an appeal, in
21 writing, setting forth:

22 (1) The assessment or assessments by which such person feels
23 aggrieved;

24 (2) The address to which the board shall mail notice of the
25 time and place of hearing.

26 For the purpose of assessment appeals under this act, the term
27 "person" shall include, in addition to that provided by law, a
28 group of two or more persons acting on behalf of a class of
29 persons similarly situated with regard to the assessment. For
30 the purpose of assessment appeal under this act, [in counties of

1 the second class A,] the rules and regulations adopted by the
2 board, pursuant to section 5, may establish additional criteria
3 for a group of two or more persons to act on behalf of a class,
4 including, but not limited to, specifying a date or time by
5 which any person desiring to be a member of a class must file a
6 written election with the board.

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