

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 168 Session of 1997

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

SENATOR GERLACH, LOCAL GOVERNMENT, AS AMENDED, FEBRUARY 5, 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 AND FOR ALTERNATE
17 MEMBERS; further providing for rules and regulations;
18 providing for correction of errors; and further providing for
19 assessment appeals.

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

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

25 Section 1. (a) In all counties of the second A and third
26 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 BUT THE ←
23 UNAVAILABILITY OF A MEMBER OF THE BOARD FOR A SCHEDULED HEARING
24 FOR WHICH AN ALTERNATE MEMBER MAY BE APPOINTED IN ACCORDANCE
25 WITH SUBSECTION (C) SHALL NOT BE CONSIDERED A VACANCY ON THE
26 BOARD. Any salary of members of an auxiliary appeal board shall
27 be fixed by the salary board of the county. The authority of an
28 auxiliary appeal board shall be limited to hearing and
29 determining appeals from assessments in accordance with the
30 provisions of this act and the rules and regulations established

1 pursuant to section 5. After one or more auxiliary appeal boards
2 have been established in accordance with this section,
3 additional auxiliary appeal boards may be established only in
4 conjunction with a succeeding countywide revision of
5 assessments.

6 (C) IN ADDITION TO THE APPOINTMENT OF THREE MEMBERS TO EACH ←
7 AUXILIARY APPEAL BOARD CREATED IN ACCORDANCE WITH SUBSECTION
8 (B), THE COUNTY COMMISSIONERS MAY APPOINT NO MORE THAN EIGHT
9 ALTERNATE MEMBERS EACH OF WHOM MAY SERVE, AS DIRECTED BY THE
10 BOARD OF ASSESSMENT APPEALS, ON ANY AUXILIARY APPEAL BOARD IN
11 THE EVENT THAT A MEMBER OF AN AUXILIARY APPEAL BOARD IS
12 UNAVAILABLE FOR A SCHEDULED HEARING BY REASON OF BEING ABSENT,
13 HAVING A CONFLICT, OR BEING DISQUALIFIED. ALTERNATE MEMBERS
14 SHALL BE APPOINTED FOR THE SAME LENGTH OF TIME AS ANY AUXILIARY
15 APPEAL BOARD IS IN EXISTENCE. ANY SALARY OF ALTERNATE MEMBERS
16 SHALL BE FIXED BY THE SALARY BOARD OF THE COUNTY WHEN SERVING ON
17 AN AUXILIARY APPEAL BOARD. AN ALTERNATE MEMBER SHALL HAVE THE
18 SAME AUTHORITY AS A MEMBER APPOINTED UNDER SUBSECTION (B) TO
19 PARTICIPATE IN THE HEARING AND DETERMINATION OF APPEALS FROM
20 ASSESSMENTS AFTER A COUNTYWIDE REVISION OF ASSESSMENTS.

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

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

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

30 * * *

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

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

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

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

8 (b) [In counties of the second class A, subject] Subject to
9 the approval of the county commissioners, the board may adopt,
10 amend, alter and rescind rules and regulations for the
11 administration of, and the conduct of business and proceedings
12 for, itself and for auxiliary appeal boards. The rules and
13 regulations may require a witness providing testimony at a
14 hearing relative to any aspect of the value of the real estate
15 which is the subject of the assessment or reassessment appeal to
16 disclose, under oath, whether any compensation paid for the
17 testimony is contingent on the result obtained. The rules and
18 regulations shall be in writing and shall be a public record
19 open to examination, inspection and copying in accordance with
20 the act of June 21, 1957 (P.L.390, No.212), referred to as the
21 Right-to-Know Law.

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

24 Section 7.2. [In counties of the second class A, in] In
25 conjunction with a countywide revision of assessments involving
26 either a change in the established predetermined ratio or
27 revaluing the properties and applying the established
28 predetermined ratio, a designee of the board may meet with
29 property owners to review proposed assessments and correct
30 errors prior to the completion of the final assessment roll.

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

3 Section 8. * * *

4 (c) 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 district desiring to make an appeal shall, on or before
9 the first day of September, file with the board an appeal, in
10 writing, 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 the
14 time and place of hearing.

15 For the purpose of assessment appeals under this act, the term
16 "person" shall include, in addition to that provided by law, a
17 group of two or more persons acting on behalf of a class of
18 persons similarly situated with regard to the assessment. For
19 the purpose of assessment appeal under this act, [in counties of
20 the second class A,] the rules and regulations adopted by the
21 board, pursuant to section 5, may establish additional criteria
22 for a group of two or more persons to act on behalf of a class,
23 including, but not limited to, specifying a date or time by
24 which any person desiring to be a member of a class must file a
25 written election with the board.

26 Section 6. This act shall take effect ~~in 60 days~~ <—

27 IMMEDIATELY. <—