

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 366 Session of
1999

INTRODUCED BY TIGUE, CAWLEY, PESCI, DEMPSEY, CAPPABIANCA,
ARMSTRONG, BELFANTI, SCRIMENTI, McCALL, LAUGHLIN, BATTISTO,
TRELLO, STABACK, TRAVAGLIO, WOJNAROSKI, PRESTON, JAMES,
MYERS, GRUITZA, MICHLOVIC, PISTELLA, CORRIGAN, VAN HORNE,
YOUNGBLOOD, BUNT, SEYFERT, SHANER, GEIST, TRICH, DALLY,
STERN, SERAFINI, ADOLPH, HARHAI, SAYLOR AND M. COHEN,
FEBRUARY 8, 1999

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 8, 1999

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 employees; 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 appeal notices.

23 The General Assembly of the Commonwealth of Pennsylvania
24 hereby enacts as follows:

25 Section 1. Section 701(c) of the act of May 21, 1943

1 (P.L.571, No.254), known as The Fourth to Eighth Class County
2 Assessment Law, amended December 13, 1982 (P.L.1173, No.270), is
3 amended and the section is amended by adding a subsection to
4 read:

5 Section 701. Appeal Notices.--* * *

6 (b.2) Any person aggrieved by a written notice of denial of
7 an application for approval of homestead property or farmstead
8 property and who files an appeal under 53 Pa.C.S. § 8584
9 (relating to administration and procedure), must file the appeal
10 with the board by not later than July 31. The board shall hear
11 and act on the appeal by not later than September 30.

12 (c) Notwithstanding any other provisions of this act when
13 any county proposes to institute a county-wide revision of
14 assessments upon real property, the following notice
15 requirements and appeal process shall be followed:

16 (1) All property owners shall be notified by first class
17 mail at their last known address of the value of the new
18 assessment and the value of their old assessment.

19 (2) All property owners shall have the right to appeal any
20 new assessment value within thirty days of receipt of notice and
21 each notice shall so state.

22 (3) The board shall mail all notices on or before the first
23 day of July. The board at its discretion may commence with the
24 hearing of appeals thirty days following the mailing of the
25 initial notices of reassessment.

26 (4) The board shall notify each person and each taxing
27 district having an interest therein, who has filed an appeal, of
28 the time and place of hearing on said appeal by depositing such
29 notice in the mail addressed to such person at the address
30 designated in the appeal not later than the twentieth day

1 preceding the day designated in the notice for such appearance.
2 Any person or such taxing district who shall fail to appear for
3 hearing at the time fixed shall be presumed to have abandoned
4 his appeal unless said hearing date is re-scheduled by the
5 mutual consent of the property owner and the board.

6 (5) On or before the fifteenth day of November, the board
7 shall certify to the clerk or secretary of each political
8 subdivision coming within the scope of this act within the
9 county, the value of real property, the value of occupations,
10 and the number of persons subject to personal taxes appearing in
11 the assessment roll and taxable by the respective political
12 subdivisions.

13 (6) All appeals, other than appeals brought under subsection
14 (b.1), shall be heard and acted upon by the board by not later
15 than the last day of October.

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