

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 632 Session of
2001

INTRODUCED BY PETRONE, DERMODY, LAUGHLIN, READSHAW, FICHTER,
ROBINSON, YOUNGBLOOD, PISTELLA, COSTA, RUFFING, PRESTON,
PALLONE, MICHLOVIC, CORRIGAN, FRANKEL, HORSEY, DIVEN,
HENNESSEY, WOJNAROSKI, HARHAI AND ROBERTS, FEBRUARY 12, 2001

SENATOR EARLL, FINANCE, IN SENATE, AS AMENDED, JUNE 11, 2001

AN ACT

1 ~~Amending the act of June 21, 1939 (P.L.626, No.294), entitled~~ <—
2 ~~"An act providing for and regulating the assessment and~~
3 ~~valuation of all subjects of taxation in counties of the~~
4 ~~second class; creating and prescribing the powers and duties~~
5 ~~of a Board of Property Assessment, Appeals and Review;~~
6 ~~imposing duties on certain county and city officers;~~
7 ~~abolishing the board for the assessment and revision of taxes~~
8 ~~in such counties; and prescribing penalties," further~~
9 ~~providing for triennial assessments.~~
10 AMENDING THE ACT OF JUNE 8, 2001 (P.L., NO.16), ENTITLED "AN ACT <—
11 AMENDING THE ACT OF JULY 28, 1953 (P.L.723, NO.230),
12 ENTITLED, AS AMENDED, 'AN ACT RELATING TO COUNTIES OF THE
13 SECOND CLASS AND SECOND CLASS A; AMENDING, REVISING,
14 CONSOLIDATING AND CHANGING THE LAWS RELATING THERETO,'
15 PROVIDING FOR OPTIONAL ASSESSED VALUE LIMITATIONS; EXTENDING
16 THE DEADLINE FOR ASSESSMENT APPEALS IN COUNTIES OF THE SECOND
17 CLASS; AND MAKING A REPEAL," PROVIDING FOR RETROACTIVITY.

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

20 ~~Section 1. Section 11 of the act of June 21, 1939 (P.L.626,~~ <—
21 ~~No.294), referred to as the Second Class County Assessment Law,~~
22 ~~amended December 21, 1988 (P.L.1437, No.175), is amended to~~
23 ~~read:~~

24 ~~Section 11. (a) When the triennial assessments shall be~~

1 ~~fixed, either for the whole county or in districts thereof, or~~
2 ~~when the established predetermined ratio has been changed within~~
3 ~~the county, notice of that fact shall be given, by publication~~
4 ~~in at least two newspapers of general circulation in the county,~~
5 ~~of the time when appeals will be heard and a copy of the~~
6 ~~assessments made in boroughs and townships shall be placed in~~
7 ~~some public place in each such borough or township by the~~
8 ~~assessor. The board shall adopt rules and regulations governing~~
9 ~~the right to and the holding of appeals, and the practice and~~
10 ~~procedure thereat. Such rules and regulations shall be~~
11 ~~published, together with the notices of triennial assessments as~~
12 ~~above provided.~~

13 ~~(b) The board shall provide simple appeal forms which shall~~
14 ~~contain simple questions clearly expressed, which will require~~
15 ~~answers having a direct bearing on the true value of the~~
16 ~~property as of the period for which such assessment was made. No~~
17 ~~other type of questions shall be contained thereon.~~

18 ~~{In the year one thousand nine hundred forty three, the board~~
19 ~~shall permit appeals to be taken from assessments up to and~~
20 ~~including June first, and no later, including all those where~~
21 ~~the 1943 taxes have been paid in whole or in part. In~~
22 ~~subsequent}~~

23 ~~(c) In the year two thousand one, the board shall permit~~
24 ~~appeals to be taken from assessments up to and including June~~
25 ~~first, and no later, in any county that has adopted a home rule~~
26 ~~charter, notwithstanding any contrary provision contained in any~~
27 ~~administrative code or resolution adopted by the county. In~~
28 ~~subsequent years, [no appeals may be taken from assessments of~~
29 ~~properties after the last day of February of the year in which~~
30 ~~the assessment first becomes effective. All appeals filed with~~

1 ~~the board prior to this amendment shall be valid, if otherwise~~
2 ~~in accordance with existing law.] the final date by which~~
3 ~~appeals may be taken from assessments of properties shall be~~
4 ~~determined by the governing body of a county of the second~~
5 ~~class. At all appeal hearings, the property owner or [his] the~~
6 ~~agent appearing for him shall have the right to be represented~~
7 ~~by counsel and to be accompanied by witnesses or assistants.~~

8 ~~(d) If a taxpayer has filed an appeal from an assessment, so~~
9 ~~long as the appeal is pending before the board or before a court~~
10 ~~on appeal from the determination of the board, as provided by~~
11 ~~statute, the appeal will also be taken as an appeal by the~~
12 ~~taxpayer on the subject property for any valuation for any~~
13 ~~triennial or intertriennial assessment subsequent to the filing~~
14 ~~of such appeal with the board and prior to the determination of~~
15 ~~the appeal by the board or the court. The board shall hold its~~
16 ~~hearings and make its final determination of the subsequent~~
17 ~~years in question in the same manner as for the year or years~~
18 ~~for which the original appeal was filed. This provision shall be~~
19 ~~applicable to all pending appeals as well as future appeals.~~

20 ~~(e) After the hearing of appeals, the board shall take such~~
21 ~~action in regard thereto as may be right and proper, and shall,~~
22 ~~within ten (10) days thereafter, complete such action and make~~
23 ~~their determinations, and immediately give due notice to the~~
24 ~~appellant by registered mail.~~

25 ~~Section 2. This act shall be retroactive to February 28,~~
26 ~~2001.~~

27 ~~Section 3. This act shall take effect immediately.~~

28 SECTION 1. THE ACT OF JUNE 8, 2001 (P.L., NO.16), ENTITLED <—
29 "AN ACT AMENDING THE ACT OF JULY 28, 1953 (P.L.723, NO.230),
30 ENTITLED, AS AMENDED, 'AN ACT RELATING TO COUNTIES OF THE SECOND

1 CLASS AND SECOND CLASS A; AMENDING, REVISING, CONSOLIDATING AND
2 CHANGING THE LAWS RELATING THERETO,' PROVIDING FOR OPTIONAL
3 ASSESSED VALUE LIMITATIONS; EXTENDING THE DEADLINE FOR
4 ASSESSMENT APPEALS IN COUNTIES OF THE SECOND CLASS; AND MAKING A
5 REPEAL," IS AMENDED BY ADDING A SECTION TO READ:

6 SECTION 2.1. THE FOLLOWING PROVISIONS SHALL APPLY
7 RETROACTIVELY TO FEBRUARY 28, 2001:

8 (1) THE ADDITION OF SECTION 1901-B OF THE ACT.

9 (2) SECTION 2 OF THIS ACT.

10 SECTION 2. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.