

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 968 Session of  
2003

INTRODUCED BY ROBERTS, HORSEY, MELIO, THOMAS AND WASHINGTON,  
MARCH 25, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 2003

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 employes; 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," imposing penalty on chief assessor and assistant  
23 assessor for failure to perform duty; and providing for a  
24 cause of action for assessment violations.

25 The General Assembly of the Commonwealth of Pennsylvania  
26 hereby enacts as follows:

27 Section 1. The act of May 21, 1943 (P.L.571, No.254), known  
28 as The Fourth to Eighth Class County Assessment Law, is amended

1 by adding sections to read:

2 Section 406. Penalty on Chief Assessor and Assistant  
3 Assessor for Failure to Perform Duty.--If any chief assessor,  
4 assistant assessor or person acting on behalf of the board to  
5 perform any duty relating to assessment knowingly and  
6 intentionally omits, neglects or refuses to comply with any  
7 duty, order or warrant issued to him in conformity with law, or  
8 neglects or refuses to obey any valid rule or regulation of the  
9 board, or neglects or refuses to secure any information or data  
10 necessary for assessment purposes reasonably and properly  
11 requested by the board, he shall be guilty of a misdemeanor, and  
12 on conviction thereof shall be fined not more than two hundred  
13 dollars (\$200), and the board shall terminate his appointment or  
14 agency to act on behalf of the board.

15 Section 704.1. Action Before District Justice for Violation  
16 of Act.--Any person aggrieved by an act or omission of a chief  
17 assessor, assistant assessor or person acting on behalf of the  
18 board to perform any duty relating to assessment set forth in  
19 section 406 or an act or omission of an assessor set forth under  
20 section 504 may bring a cause of action against the board to  
21 recover the reasonable costs and attorney fees incurred by the  
22 aggrieved person as a result of the act or omission, including  
23 those costs and attorney fees incurred in the cause of action.  
24 The cause of action shall be filed with the district justice of  
25 the magisterial district in which the property is located. The  
26 district justice shall have jurisdiction over the cause of  
27 action.

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