
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2273 Session of
2005

INTRODUCED BY HERMAN, ROSS, GINGRICH, LESCOVITZ AND TANGRETTI,
NOVEMBER 28, 2005

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 28, 2005

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, consolidating and amending the Third
3 Class County Assessment Board Law, The Fourth to Eighth Class
4 County Assessment Law and provisions of The County Code
5 relating to auxiliary board of assessment appeals; and making
6 related repeals.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Title 53 of the Pennsylvania Consolidated
10 Statutes is amended by adding a chapter to read:

11 CHAPTER 86

12 CONSOLIDATED COUNTY ASSESSMENT

13 Subchapter

- 14 A. Preliminary Provisions
- 15 B. Subjects of Local Taxation; Exceptions; Special
16 Provisions on Assessments
- 17 C. County Assessment Office
- 18 D. Assessment Roll, Valuation, Notice and Appeals
- 19 E. Boards and Appeals to Court
- 20 F. Miscellaneous Provisions

1 SUBCHAPTER A

2 PRELIMINARY PROVISIONS

3 Sec.

4 8601. Short title and scope of chapter.

5 8602. Definitions.

6 8603. Excluded provisions.

7 8604. Construction.

8 § 8601. Short title and scope of chapter.

9 (a) Short title.--This chapter shall be known and may be
10 cited as the Consolidated County Assessment Law.

11 (b) Scope.--This chapter shall apply in all counties of the
12 second class A, third, fourth, fifth, sixth, seventh and eighth
13 classes of the Commonwealth, and in cities that elect to become
14 subject to this chapter in accordance with section 8668
15 (relating to optional use by cities).

16 § 8602. Definitions.

17 The following words and phrases when used in this chapter
18 shall have the meanings given to them in this section unless the
19 context clearly indicates otherwise:

20 "Assessed value." The assessment placed on real property by
21 a county assessment office upon which all real estate taxes
22 shall be calculated.

23 "Assessment." Assessed value.

24 "Auxiliary appeal board." An auxiliary board of assessment
25 appeals created in accordance with section 8653 (relating to
26 auxiliary appeal boards and alternates).

27 "Base year." The year upon which real property market values
28 are based for the most recent countywide revision of assessment
29 of real property or other prior year upon which the market value
30 of all real property of the county is based for assessment

1 purposes. Real property market values shall be equalized within
2 the county and any changes by the board shall be expressed in
3 terms of base year values.

4 "Board." The board of assessment appeals or the board of
5 assessment revision established in accordance with section 8651
6 (relating to board of assessment appeals and board of assessment
7 revision). The term, when used in conjunction with hearing and
8 determining appeals from assessments, shall include an auxiliary
9 appeal board.

10 "Board of assessment appeals." The assessment appeals board
11 in counties of the second class A and third class, and in
12 counties of the fourth through eighth classes, where the county
13 commissioners do not serve as a board of assessment revision.

14 "Board of assessment revision." County commissioners in
15 counties of the fourth through eighth classes when serving as an
16 assessment appeals board.

17 "Chief assessor." The individual appointed by the board of
18 county commissioners with the advice of the board of assessment
19 appeals in accordance with section 8631 (relating to chief
20 assessor).

21 "Common level ratio." The ratio of assessed value to current
22 market value used generally in the county and published by the
23 State Tax Equalization Board on or before July 1 of the year
24 prior to the tax year on appeal before the board pursuant to the
25 act of June 27, 1947 (P.L.1046, No.447), referred to as the
26 State Tax Equalization Board Law.

27 "County assessment office." The division of county
28 government responsible for preparing and maintaining the
29 assessment rolls, the uniform parcel identifier systems, tax
30 maps and other administrative duties relating to the assessment

1 of real property in accordance with this chapter.

2 "County commissioners." The board of county commissioners
3 or, in home rule charter counties, the body or individual
4 exercising the equivalent authority.

5 "Countywide revision of assessment." A change in the
6 established predetermined ratio or revaluation of all real
7 property within a county.

8 "Established predetermined ratio." The ratio of assessed
9 value to market value established by the board of county
10 commissioners and uniformly applied in determining assessed
11 value in any year.

12 "Interim assessment." A change to the assessment roll
13 anytime during the year.

14 "Municipality." A county, city, borough, incorporated town
15 or township.

16 "Parcel identifier." An identifying number assigned to real
17 property in accordance with the act of January 15, 1988 (P.L.1,
18 No.1), known as the Uniform Parcel Identifier Law.

19 "Taxing district." A county, city, borough, incorporated
20 town, township, school district or county institution district.

21 "Spot reassessment." The reassessment of a property or
22 properties by a county assessment office that is not conducted
23 as part of a countywide revision of assessment and which
24 creates, sustains or increases disproportionality among
25 properties' assessed values. The term does not include board
26 action ruling on an appeal.

27 § 8603. Excluded provisions.

28 Except as otherwise provided in this chapter, this chapter
29 does not repeal or modify:

30 (1) The act of June 17, 1913 (P.L.507, No.335), entitled

1 "An act to provide revenue for State and county purposes,
2 and, in cities coextensive with counties, for city and county
3 purposes; imposing taxes upon certain classes of personal
4 property; providing for the assessment and collection of the
5 same; providing for the duties and compensation of
6 prothonotaries and recorders in connection therewith; and
7 modifying existing legislation which provided for raising
8 revenue for State purposes."

9 (2) Any law relating to cities, boroughs, towns,
10 townships, school districts and poor districts.

11 (3) The act of May 22, 1933 (P.L.853, No.155), known as
12 The General County Assessment Law, as it applies to counties
13 of the first and second classes.

14 § 8604. Construction.

15 (a) Dates mandatory.--All dates specified in this chapter
16 for the performance of any acts or duties shall be construed to
17 be mandatory and not discretionary with the officials or other
18 persons who are designated by this chapter to perform such acts
19 or duties.

20 (b) Pari materia.--This chapter shall be read in pari
21 materia with the act of November 26, 1997 (P.L.508, No.55),
22 known as the Institutions of Purely Public Charity Act.

23 SUBCHAPTER B

24 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

25 SPECIAL PROVISIONS ON ASSESSMENTS

26 Sec.

27 8611. Subjects of local taxation.

28 8612. Exemptions from taxation.

29 8613. Temporary tax exemption for residential construction.

30 8614. Temporary assessment change for real estate subject to a

- 1 sewer connection ban order.
- 2 8615. Catastrophic loss.
- 3 8616. Clerical and mathematical errors.
- 4 8617. Changes in assessed valuation.
- 5 8618. Assessment of lands divided by boundary lines.
- 6 8619. Separate assessment of coal and surface.
- 7 8620. Assessment of real estate subject to ground rent or
- 8 mortgage.
- 9 8621. Assessment of mobile homes and house trailers.
- 10 8622. Taxing districts lying in more than one county and
- 11 choice of assessment ratio.
- 12 8623. Limitation on tax increase after countywide reassessment.
- 13 § 8611. Subjects of local taxation.

14 (a) Subjects of taxation enumerated.--Except as provided in

15 subsection (b), all subjects and property made taxable by the

16 laws of this Commonwealth for county, city, borough, town,

17 township and school district purposes shall, as provided in this

18 chapter, be valued and assessed at the annual rates, including

19 all:

20 (1) Real estate, namely:

21 (i) houses;

22 (ii) house trailers and mobile homes permanently

23 attached to land or connected with water, gas, electric

24 or sewage facilities;

25 (iii) buildings permanently attached to land or

26 connected with water, gas, electric or sewage facilities;

27 (iv) lands, lots of ground and ground rents, trailer

28 parks and parking lots;

29 (v) mills and manufactories of all kinds, furnaces,

30 forges, bloomeries, distilleries, sugar houses, malt

1 houses, breweries, tan yards, fisheries, ferries and
2 wharves;

3 (vi) all office buildings;

4 (vii) that portion of a steel, lead, aluminum or
5 like melting and continuous casting structure which
6 encloses or provides shelter or protection from the
7 elements for the various machinery, tools, appliances,
8 equipment, materials or products involved in the mill,
9 mine, manufactory or industrial process; and

10 (viii) telecommunication towers that have become
11 affixed to land.

12 (2) All other things now taxable by the laws of this
13 Commonwealth for taxing districts.

14 (b) Exceptions.--The following are not subject to tax:

15 (1) Machinery, tools, appliances and other equipment
16 contained in any mill, mine, manufactory or industrial
17 establishment shall not be considered or included as a part
18 of the real estate in determining the value for taxation of
19 such mill, mine, manufactory or industrial establishment.

20 (2) Silos used predominantly for processing or storage
21 of animal feed incidental to operation of the farm on which
22 it is located, freestanding detachable grain bins or corn
23 cribs used exclusively for processing or storage of animal
24 feed incidental to the operation of the farm on which it is
25 located and inground and aboveground structures and
26 containments used predominantly for processing and storage of
27 animal waste and composting facilities incidental to
28 operation of the farm on which the structures and
29 containments are located shall not be considered or included
30 as part of the real estate.

1 (3) No amusement park rides shall be assessed or taxed
2 as real estate regardless of whether they have become affixed
3 to the real estate.

4 § 8612. Exemptions from taxation.

5 (a) General rule.--The following property shall be exempt
6 from all county, borough, town, township, road, poor, county
7 institution district and school real estate taxes:

8 (1) All churches, meetinghouses or other actual places
9 of regularly stated religious worship, with the ground
10 annexed necessary for their occupancy and enjoyment.

11 (2) All actual places of burial, including burial
12 grounds and all mausoleums, vaults, crypts or structures,
13 intended to hold or contain the bodies of the dead when used
14 or held by a person or organization deriving no private or
15 corporate profit from the enterprise and no substantial part
16 of whose activity consists of selling personal property in
17 connection therewith.

18 (3) All hospitals, universities, colleges, seminaries,
19 academies, associations and institutions of learning,
20 benevolence or charity, including fire and rescue stations,
21 with the grounds annexed and necessary for their occupancy
22 and enjoyment, founded, endowed and maintained by public or
23 private charity as long as all of the following apply:

24 (i) The entire revenue derived by the entity is
25 applied to support the entity and to increase the
26 efficiency and facilities of the entity, the repair and
27 the necessary increase of grounds and buildings of the
28 entity and for no other purpose.

29 (ii) The property of associations and institutions
30 of benevolence or charity are necessary to and actually

1 used for the principal purposes of the institution and
2 not used in such a manner as to compete with commercial
3 enterprise.

4 (4) All property of a charitable organization providing
5 residential housing services in which the charitable
6 nonprofit organization receives subsidies for at least 95% of
7 the residential housing units from a low-income Federal
8 housing program as long as any surplus from such assistance
9 or subsidy is monitored by the appropriate governmental
10 agency and used solely to advance common charitable purposes
11 within the charitable organization.

12 (5) All schoolhouses belonging to any municipality or
13 school district, with the ground annexed and necessary for
14 the occupancy and enjoyment of the schoolhouses. This
15 exemption shall not apply to assessments or charges for the
16 grading, paving, curbing, macadamizing, maintenance or
17 improvement of streets or roads and constructing sewers and
18 sidewalks and other municipal improvements abutting land
19 owned by the school district. A school district of the
20 second, third or fourth class situated within a county
21 subject to the provisions of this chapter, and which is
22 coterminous with a city, borough, town or township shall not
23 be subject to assessments or charges for the grading, paving,
24 curbing, macadamizing, maintenance or improvement of streets
25 or roads and constructing sewers and sidewalks and other
26 municipal improvements abutting land owned by the school
27 district, but such school may agree to pay all or part of any
28 such assessments or charges.

29 (6) All courthouses, jails and poorhouses with the
30 grounds annexed and necessary for their occupancy and

1 enjoyment.

2 (7) All public parks when owned and held by trustees for
3 the benefit of the public and used for amusements,
4 recreation, sports and other public purposes without profit.

5 (8) All other public property used for public purposes
6 with the ground annexed and necessary for the occupancy and
7 enjoyment of the property, but this shall not be construed to
8 include property otherwise taxable which is owned or held by
9 an agency of the Federal Government. This chapter or any
10 other law shall not be construed to exempt from taxation any
11 privilege, act or transaction conducted upon public property
12 by persons or entities which would be taxable if conducted
13 upon nonpublic property regardless of the purpose or purposes
14 for which such activity occurs, even if conducted as agent
15 for or lessee of any public authority.

16 (9) All real property used for limited access highways
17 and maintained by public funds.

18 (10) All real and personal property owned, occupied and
19 used by any branch, post or camp of honorably discharged
20 servicemen or servicewomen and actually and regularly used
21 for benevolent, charitable or patriotic purposes.

22 (11) All real property owned by one or more institutions
23 of purely public charity, used and occupied partly by such
24 owner or owners and partly by other institutions of purely
25 public charity and necessary for the occupancy and enjoyment
26 of such institutions so using it.

27 (12) All playgrounds with the equipment and grounds
28 annexed necessary for the occupancy and enjoyment of the
29 playgrounds, founded, endowed or maintained by public or
30 private charity which apply their revenue to the support and

1 repair of such playgrounds and to increase the efficiency and
2 facilities thereof, either in ground or buildings, or
3 otherwise, and for no other purpose, and owned, leased,
4 possessed or controlled by public school boards or properly
5 organized and duly constituted playground associations, and
6 approved and accepted by the board of the county in which the
7 playgrounds are situated. A school board may, by resolution,
8 agree to pay for grading, paving, macadamizing, maintenance
9 or improvement of streets or roads abutting land owned by the
10 school district.

11 (13) All buildings owned and occupied by free public
12 nonsectarian libraries and the land on which they stand, and
13 that which is immediately and necessarily appurtenant
14 thereto, notwithstanding the fact that some portion or
15 portions of said building or lands appurtenant may be
16 yielding rentals to the corporation or association managing
17 such library. The net receipts of such corporation or
18 association from rentals shall be used solely for the purpose
19 of maintaining the library.

20 (14) All property, including buildings and the land
21 reasonably necessary thereto, provided and maintained by
22 public or private charity and used exclusively for public
23 libraries, museums or art galleries and not used for private
24 or corporate profit so long as the public use continues. In
25 the case of concert music halls used partly for exempt
26 purposes and partly for nonexempt purposes, that part
27 measured either in area or in time, whichever is the lesser,
28 which is used for nonexempt purposes shall be valued,
29 assessed and subject to taxation.

30 (15) Notwithstanding the provisions of subsection (b) or

1 any other provision of this chapter to the contrary, all fire
2 and rescue stations which are founded, endowed and maintained
3 by public or private charity, together with the grounds
4 annexed and necessary for the occupancy and enjoyment of the
5 fire and rescue stations, and social halls and grounds owned
6 and occupied by fire and rescue stations and used on a
7 regular basis for activities which contribute to the support
8 of fire and rescue stations as long as the net receipts from
9 such activities are used solely for the charitable purposes
10 of the fire and rescue stations.

11 (b) Exceptions.--

12 (1) Except as otherwise provided in subsection (a)(11),
13 (13) and (15), all property, real or personal, other than
14 that which is actually and regularly used and occupied for
15 the purposes specified in this section, and all such property
16 from which any income or revenue is derived, other than from
17 recipients of the bounty of the institution or charity, shall
18 be subject to taxation, except where exempted by law for
19 State purposes.

20 (2) Except as otherwise provided in subsection (a)(12),
21 all property, real and personal, actually and regularly used
22 and occupied for the purposes specified in this section shall
23 be subject to taxation unless the person or persons,
24 associations or corporation, so using and occupying the
25 property, shall be seized of the legal or equitable title in
26 the realty and possessor of the personal property absolutely.

27 (c) Institutions of Purely Public Charity Act.--Each
28 provision of this chapter is to be read in para materia with the
29 act of November 26, 1997 (P.L.508, No.55), known as the
30 Institutions of Purely Public Charity Act, and to the extent

1 that a provision of this chapter is inconsistent with the
2 Institutions of Purely Public Charity Act, the provision is
3 superseded by that act.

4 § 8613. Temporary tax exemption for residential construction.

5 New single and multiple dwellings constructed for residential
6 purposes and improvements to existing unoccupied dwellings or
7 improvements to existing structures for purposes of conversion
8 to dwellings shall not be valued or assessed for purposes of
9 real property taxes until occupied, conveyed to a bona fide
10 purchaser or 30 months from the first day of the month after
11 which the building permit was issued or, if no building permit
12 or other notification of improvement was required, then from the
13 date construction commenced. The assessment of any multiple
14 dwelling because of occupancy shall be upon such proportion
15 which the value of the occupied portion bears to the value of
16 the entire multiple dwelling. As used in this section, the term
17 "dwellings" means buildings or portions thereof intended for
18 permanent use as homes or residences.

19 § 8614. Temporary assessment change for real estate subject to
20 a sewer connection ban order.

21 When a department or agency of the Commonwealth or a
22 municipality has ordered a sewer connection ban because of a
23 lack of adequate sewage treatment facilities, the real estate
24 affected by the order shall be reassessed for the duration of
25 the order. The assessment shall be based on the value of the
26 best use of the land during the period of the reassessment. For
27 the purposes of this section, the term "affected by the order"
28 shall be defined as the application for a building permit and
29 the denial to the applicant of permission to proceed with the
30 building or construction because of a sewer ban order.

1 § 8615. Catastrophic loss.

2 (a) General rule.--Persons who have suffered catastrophic
3 losses to their property shall have the right to appeal before
4 the board within the remainder of the county fiscal year in
5 which the catastrophic loss occurred, or within six months of
6 the date on which the catastrophic loss occurred, whichever
7 period is longer. The duty of the board shall be to reassess the
8 property to reflect the loss in value from the date of the loss
9 to the end of the taxable year. Any property improvements made
10 subsequent to the catastrophic loss in the same tax year shall
11 not be added to the assessment roll for the remainder of that
12 tax year but shall be added for the following year.

13 (b) Refund or credit.--Any adjustments in assessment under
14 this section:

15 (1) shall be reflected by the appropriate taxing
16 authorities in the form of a credit for the succeeding tax
17 year; or

18 (2) upon application by the property owner to the
19 appropriate taxing authorities, shall result in a refund
20 being paid to the property owner at the time of issuance of
21 the tax notice for the next succeeding tax year by the
22 respective taxing authorities; however, a reduction in
23 assessed value for catastrophic loss due to inclusion or
24 proposed inclusion as residential property on either the
25 National Priority List under the Comprehensive Environmental
26 Response, Compensation, and Liability Act of 1980 (Public Law
27 96-510, 94 Stat. 2767) or the State Priority List under the
28 act of October 18, 1988 (P.L.756, No.108), known as the
29 Hazardous Sites Cleanup Act, shall be in effect until
30 remediation is completed.

1 (c) Definition.--As used in this section, the term
2 "catastrophic loss" means any loss due to mine subsidence, fire,
3 flood or other natural disaster which affects the physical state
4 of the real property and which exceeds 50% of the market value
5 of the real property prior to the loss. The term "catastrophic
6 loss" shall also mean any loss which exceeds 50% of the market
7 value of the real property prior to the loss incurred by
8 residential property owners who are not deemed responsible
9 parties under the Comprehensive Environmental Response,
10 Compensation, and Liability Act of 1980 or the Hazardous Sites
11 Cleanup Act and whose residential property is included or
12 proposed to be included as residential property on:

13 (1) the National Priority List by the Environmental
14 Protection Agency under the Comprehensive Environmental
15 Response, Compensation, and Liability Act of 1980; or

16 (2) the State Priority List by the Department of
17 Environmental Resources under the Hazardous Sites Cleanup
18 Act.

19 § 8616. Clerical and mathematical errors.

20 (a) Correction.--Whenever, through mathematical or clerical
21 error, an assessment is made more than it should have been and
22 taxes are paid on such incorrect assessment, the county
23 assessment office, upon discovery of such error and correction
24 of the assessment, shall so inform the appropriate taxing
25 district or districts, which shall make a refund to the taxpayer
26 or taxpayers for the period of the error or six years, whichever
27 is less, from the date of application for refund or discovery of
28 such error by the board. Reassessment, with or without
29 application by the owner, as a decision of judgment based on the
30 method of assessment, shall not constitute an error under this

1 section.

2 (b) Increases.--Nothing in this section shall be construed
3 as prohibiting an assessment office from increasing an
4 assessment for the current taxable year upon the discovery of a
5 clerical or mathematical error.

6 § 8617. Changes in assessed valuation.

7 In addition to other authorization provided in this chapter,
8 the assessors may change the assessed valuation on real property
9 when a parcel of land is subdivided into smaller parcels or when
10 improvements are made to real property or existing improvements
11 are removed from real property or are destroyed. The recording
12 of a subdivision plan shall not constitute grounds for
13 assessment increases until such time as lots are sold or
14 improvements are installed. The painting of a building or the
15 normal regular repairs to a building aggregating \$2,500 or less
16 in value annually shall not be deemed cause for a change in
17 valuation.

18 § 8618. Assessment of lands divided by boundary lines.

19 (a) Assessment of lands divided by county boundary lines.--

20 (1) If county boundary lines divide a tract of land, the
21 land will be assessed in the county in which the mansion
22 house is located.

23 (2) If county boundary lines pass through the mansion
24 house, the owner of the land may choose the county in which
25 the property will be assessed. If the owner refuses or fails
26 to choose the county in which the property will be assessed,
27 the county in which the larger portion of the mansion house
28 is located has the right of assessment.

29 (3) When vacant land is divided by the boundary lines of
30 two counties, the land located in each county shall be

1 assessed therein.

2 (b) Assessment of lands divided by township boundary
3 lines.--

4 (1) When land is divided by the boundary lines of a
5 township and a city, a township and a borough or a township
6 and a town, and the mansion house is located in the township,
7 all of the land will be assessed in the township.

8 (2) When land is divided by the boundary lines of a
9 township and a city, a township and a borough, a township and
10 a town or two townships, and the mansion house is located in
11 the city, borough, town or one township, then the land shall
12 be assessed in the municipality in which it actually lies.

13 (3) When vacant land is divided by the boundary lines of
14 two townships, the land located in each township shall be
15 assessed therein.

16 (c) Assessment where township boundary lines pass through
17 mansion house.--When the boundary lines of any township and a
18 city, borough or township pass through the mansion house, the
19 owner of the land may choose the municipality in which the land
20 shall be assessed. If the owner refuses or neglects to choose,
21 the mansion house shall be considered to be entirely located in
22 the township for assessment purposes.

23 (d) Assessment where lands are divided by boundary lines
24 between cities, boroughs or cities and boroughs.--

25 (1) When lands are divided by the boundary lines of two
26 or more cities, two or more boroughs, or one or more cities
27 and one or more boroughs, the lands shall be assessed in the
28 city or borough in which the mansion house is located.

29 (2) When the boundary lines pass through the mansion
30 house, the lands shall be assessed in the city or borough in

1 which the larger portion of the mansion house is located.

2 (3) When vacant land is divided by the boundary lines of
3 two or more cities, two or more boroughs, or one or more
4 cities and one or more boroughs, the land located in each
5 municipality shall be assessed therein.

6 (e) Assessment of coal underlying lands divided by county,
7 city, township or borough boundary lines.--Where coal is lying
8 underneath lands that are divided by county, city, township or
9 borough lines, and the ownership of the coal has been severed
10 from the ownership of the strata or surface, the county
11 assessment office shall assess each division of coal in the
12 municipality in which it actually lies.

13 § 8619. Separate assessment of coal and surface.

14 The county assessment office shall assess coal and surface
15 separately in cases where the owner or life tenant of land does
16 not have the right to mine the coal underlying the surface.

17 § 8620. Assessment of real estate subject to ground rent or
18 mortgage.

19 All real estate subject to ground rent or mortgage shall be
20 estimated at its full value and assessed and taxed accordingly.
21 In the case of real estate subject to ground rent, where there
22 is no provision made in the ground rent deed that the lessee
23 shall pay the taxes on the ground rent, the ground rent shall be
24 estimated and assessed for taxes to the owners thereof.

25 § 8621. Assessment of mobile homes and house trailers.

26 (a) Duty.--It shall be the duty of the county assessment
27 office to assess all mobile homes and house trailers within the
28 county according to the actual value thereof. All mobile homes
29 or house trailers which are subject to taxation as real estate
30 as provided in this chapter shall be assessed and taxed in the

1 name of the owner. The land upon which such mobile home or house
2 trailer is located at the time of assessment shall be assessed
3 separately and shall not include the value of the house trailer
4 or mobile home located thereon.

5 (b) Records.--All mobile home court operators, which shall
6 mean every person who leases land to two or more persons for the
7 purpose of allowing such persons to locate thereon a mobile home
8 or house trailer which is subject to real property taxation,
9 shall maintain a record of all such leases which shall be open
10 for inspection at reasonable times by the county assessment
11 office. Each month the mobile home court operator shall send a
12 record to the county assessment office of the arrivals and
13 departures of mobile homes or house trailers in his or her court
14 during the prior month including the make, model, manufacturer,
15 year and serial number of the mobile home or house trailer.

16 (c) Notice.--Each person in whose name a mobile home or
17 house trailer is assessed, rated or valued as provided in this
18 chapter shall be notified in writing by the assessor that it
19 shall be unlawful for any person to remove the mobile home or
20 house trailer from the taxing district without first having
21 obtained removal permits from the local tax collector.

22 (d) Removal permits.--The local tax collector shall issue
23 removal permits upon application therefor whenever a fee of \$2
24 and all taxes levied and assessed on the mobile home or house
25 trailer to be moved are paid.

26 (e) Penalty.--Any person who moves a mobile home or house
27 trailer from the territorial limits of the taxing district
28 without first having obtained a removal permit issued under this
29 chapter shall, upon summary conviction, be sentenced to pay a
30 fine of \$100 and costs of prosecution or to imprisonment for not

1 more than 30 days, or both.

2 (f) Characterization of property.--Nothing in this section
3 shall be construed as prohibiting a mobile home or house trailer
4 upon which a real property tax is levied as provided by law from
5 being deemed tangible personal property for other purposes.

6 § 8622. Taxing districts lying in more than one county and
7 choice of assessment ratio.

8 (a) General rule.--Except as provided in subsections (b) and
9 (c), if a taxing district lies in more than one county and the
10 respective counties fix different predetermined ratios for the
11 assessment of property, the following shall apply:

12 (1) The taxing district may levy its taxes on the ratio
13 to actual value used by any one of the counties.

14 (2) A county, other than the county whose predetermined
15 ratio has been selected in accordance with paragraph (1),
16 shall certify to the taxing district a copy of the assessment
17 roll which shows the actual valuations of properties within
18 the county's portion of the taxing district, so that taxes to
19 be levied on the property may be calculated using the
20 assessed valuation determined by applying the selected
21 predetermined ratio to actual valuation of the property.

22 (b) Multiple counties.--In the case of school districts
23 lying in more than one county, section 672.1 of the act of March
24 10, 1949 (P.L.30, No.14), known as the Public School Code of
25 1949, shall apply.

26 (c) Annexation.--If land in one county has been annexed to a
27 borough in another county, the following shall apply:

28 (1) For county tax purposes, the lands and properties
29 within the borough shall be assessed by the county assessment
30 office of the county in which the lands and properties are

1 located.

2 (2) For borough and school tax purposes, all lands and
3 properties within the borough, regardless of the county in
4 which they are located, shall be assessed by the county
5 assessment office of the county that assessed lands and
6 properties within the borough prior to the annexation.

7 § 8623. Limitation on tax increase after countywide
8 reassessment.

9 (a) Initial rate.--In the first year that any county
10 implements a countywide revision of assessment by revaluing the
11 properties and applies an established predetermined ratio or
12 changes its assessment base by applying a change in the
13 predetermined ratio, a taxing district levying its real estate
14 taxes on the revised assessment roll for the first time shall
15 reduce its tax rate, if necessary, so that the total amount of
16 taxes levied for that year against the real properties contained
17 in the duplicate does not exceed the total amount it levied on
18 such properties in the preceding year. The tax rate shall be
19 fixed at a figure that will accomplish this purpose.

20 (b) Final tax rate.--After establishing a tax rate under
21 subsection (a), a taxing district may, by a separate and
22 specific vote, establish a final tax rate for the first year in
23 which the reassessment is implemented to levy its real estate
24 taxes on the revised assessment. The tax rate under this
25 subsection shall be fixed at a figure which limits the total
26 amount of taxes levied for that year against the real properties
27 contained in the duplicate for the preceding year to not more
28 than 10% greater than the total amount it levied on such
29 properties the preceding year, notwithstanding the increased
30 valuations of such properties under the revised assessment.

1 (c) New construction.--For the purpose of determining the
2 total amount of taxes to be levied for the first year under
3 subsections (a) and (b), the amount to be levied on newly
4 constructed buildings or structures or on increased valuations
5 based on new improvements made to existing houses need not be
6 considered.

7 (d) Court approval.--With the approval of the court of
8 common pleas, upon good cause shown, any taxing district may
9 increase the tax rate prescribed in this section,
10 notwithstanding the provisions of this section.

11 SUBCHAPTER C

12 COUNTY ASSESSMENT OFFICE

13 Sec.

14 8631. Chief assessor.

15 8632. Subordinate assessors.

16 8633. Solicitor.

17 8634. Assessment records system.

18 § 8631. Chief assessor.

19 (a) Appointment.--In each county a chief assessor shall be
20 appointed. The chief assessor shall be appointed by the county
21 commissioners with the advice of the board.

22 (b) Qualifications.--Any person appointed as a chief
23 assessor under this chapter shall be a Certified Pennsylvania
24 Evaluator pursuant to the act of April 16, 1992 (P.L.155,
25 No.28), known as the Assessors Certification Act. Any person
26 employed as a chief assessor on the effective date of this
27 chapter shall obtain certification in accordance with the
28 Assessors Certification Act.

29 (c) Duties of chief assessor.--It shall be the duty of the
30 chief assessor to:

- 1 (1) Hire subordinate assessors under section 8632
2 (relating to subordinate assessors).
- 3 (2) Prepare and submit to the board for its approval
4 regulations in accordance with this chapter.
- 5 (3) Prepare and maintain a permanent records system and
6 other maps, plans, surveys and records as may be deemed
7 necessary to secure a proper and equitable assessment.
- 8 (4) Prepare an assessment roll in accordance with this
9 chapter.
- 10 (5) Supervise and direct the activities of the
11 subordinate assessors and other employees subject to
12 regulations prescribed by the board.
- 13 (6) Perform all duties imposed upon the chief assessor
14 by this chapter.

15 (d) Compensation.--The chief assessor shall receive
16 compensation as determined by the salary board of the county.
17 § 8632. Subordinate assessors.

18 (a) Hiring and compensation.--The chief assessor, with the
19 approval of the board, shall hire subordinate assessors subject
20 to any applicable county personnel policy and regulations of the
21 board, as necessary in carrying out the duties imposed by this
22 chapter. A subordinate assessor shall receive compensation as
23 determined by the salary board of the county.

24 (b) Duties of subordinate assessors and other employees.--In
25 order to carry out the provisions of this chapter, subordinate
26 assessors and other employees shall perform those duties as may
27 be assigned to them by the chief assessor.

28 (c) Certification of assessors.--The act of April 16, 1992
29 (P.L.155, No.28), known as the Assessors Certification Act,
30 shall apply to any person responsible for the valuation of real

1 property for ad valorem taxation purposes in accordance with
2 this chapter.

3 (d) Elected assessors abolished.--The office of local
4 elected assessor in all taxing districts subject to this chapter
5 is hereby abolished.

6 § 8633. Solicitor.

7 The board may appoint an attorney as solicitor to the board
8 and assessment office to advise on all legal matters and appear
9 for and represent the board on all appeals taken from its
10 decisions or orders to all courts of competent jurisdiction. The
11 salary of the appointed solicitor shall be fixed by the salary
12 board of the county. If the board does not appoint a solicitor
13 in accordance with this section, the county solicitor must serve
14 as solicitor to the board and assessment office to the extent
15 that there is not a conflict of interest.

16 § 8634. Assessment records system.

17 It shall be the duty of the county assessment office to
18 maintain a permanent records system consisting of:

19 (1) Tax maps of the entire county drawn to scale or
20 aerial maps, which maps shall indicate all property and lot
21 lines, set forth dimensions or areas and identify the
22 respective parcels or lots by a number system.

23 (2) Property record cards identifying the property
24 location on the tax maps and any uniform parcel identifier
25 which may have been assigned, and acreage or dimensions,
26 description of improvements, if any, the owner's name and
27 mailing address and date of acquisition, the purchase price,
28 if any, set forth in the deed of acquisition and the assessed
29 valuation.

30 (3) Property owner's index consisting of an alphabetical

1 listing of all property owners, cross-indexed with the
2 property record cards or electronic or computerized method of
3 searching for property owners by name.

4 SUBCHAPTER D

5 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

6 Sec.

7 8641. Assessment roll and interim revisions.

8 8642. Valuation of property.

9 8643. Spot reassessment.

10 8644. Notices, appeals and certification of values.

11 8645. Service of notices.

12 8646. Notice of changes given to taxing authorities.

13 8647. Application of assessment changed as result of appeal.

14 8648. Special provisions relating to countywide revisions of
15 assessments.

16 § 8641. Assessment roll and interim revisions.

17 (a) Preparation of assessment roll.--Annually, on or before
18 the first day of July, the county assessment office shall
19 prepare and submit to the board, in a form prescribed by the
20 board, an assessment roll of property subject to local taxation
21 or exempted from local taxation.

22 (b) Form of assessment roll.--The board shall determine the
23 form of the assessment roll which shall include the following
24 for each taxing district:

25 (1) The name of the last known owner of record of each
26 parcel with the last known address of such owner.

27 (2) The location of each parcel and the uniform parcel
28 identifier or reference to the tax map.

29 (3) The assessment of each parcel of land and the
30 assessed value of any improvements.

1 (4) The aggregate assessments for each municipality.

2 (5) The assessment of each parcel exempted from local
3 taxation.

4 (c) Interim revisions to assessment roll.--The county
5 assessment office is authorized to make additions and revisions
6 to the assessment roll at any time in the year to change the
7 assessments of existing properties pursuant to section 8617
8 (relating to changes in assessed valuation) or add properties
9 and improvements to property mistakenly omitted from the
10 assessment roll as long as notice is provided in accordance with
11 section 8644 (relating to notices, appeals and certification of
12 values). All additions and revisions shall be a supplement to
13 the assessment roll for levy and collection of taxes for the tax
14 year for which the assessment roll was originally prepared.

15 (d) Public inspection of assessment rolls.--

16 (1) The assessment roll shall be open to public
17 inspection at the county assessment office during ordinary
18 business hours. Within 15 days after completion of the
19 assessment roll, the county assessment office, by publication
20 in one or more newspapers of general circulation in the
21 county, shall give notice of the following:

22 (i) The fact that the assessment roll has been
23 completed.

24 (ii) The place and times when the assessment roll
25 will be open for inspection.

26 (iii) The right to file in writing an appeal from an
27 assessment, on or before the first day of September, or
28 an earlier date designated by the county commissioners,
29 in accordance with section 8644.

30 (2) This subsection shall be not be construed to limit

1 the right of any resident of this Commonwealth to access
2 public records in accordance with the act of June 21, 1957
3 (P.L.390, No.212), referred to as the Right-to-Know Law.

4 § 8642. Valuation of property.

5 (a) Predetermined ratio.--The county assessment office shall
6 assess real property at a value based upon an established
7 predetermined ratio which may not exceed 100% of actual value.
8 The ratio shall be established and determined by the board of
9 county commissioners by ordinance. In arriving at actual value
10 the county may utilize the current market value or it may adopt
11 a base year market value.

12 (b) Valuation.--In arriving at actual value, the price at
13 which any property may actually have been sold, either in the
14 base year or in the current taxable year, shall be considered
15 but shall not be controlling. The selling price shall be subject
16 to revision by increase or decrease to accomplish equalization
17 with other similar property within the county. In arriving at
18 the actual value, the following methods must be considered in
19 conjunction with one another:

20 (1) Cost approach, that is, reproduction or replacement,
21 as applicable, less depreciation and all forms of
22 obsolescence.

23 (2) Comparable sales approach.

24 (3) Income approach.

25 (c) Impact of restrictions and tax credits on valuation.--

26 (1) In arriving at the actual value of real property,
27 the impact of applicable rent restrictions, affordability
28 requirements or any other related restrictions prescribed by
29 any Federal or State programs shall be considered.

30 (2) Federal or State income tax credits with respect to

1 property shall not be considered real property or income
2 attributable to real property.

3 § 8643. Spot reassessment.

4 The county assessment office is prohibited from engaging in
5 the practice of spot reassessment. In the event that the county
6 assessment office engages in the practice of spot reassessment,
7 the property owner may file an appeal to the board limited to
8 the issue of spot reassessment, in accordance with this chapter.
9 Upon a finding by the board or an adjudication by the court that
10 the property owner has been subjected to a spot reassessment,
11 the property owner shall be entitled to a refund of any taxes
12 paid pursuant to a spot reassessment and interest thereon from
13 the date of payment at the same rate and in the same manner as
14 the Commonwealth is required to pay interest pursuant to section
15 806.1(b) of the act of April 9, 1929 (P.L.343, No.176), known as
16 The Fiscal Code. A change in assessment resulting from an appeal
17 to the board by a taxpayer or taxing district shall not
18 constitute a spot reassessment.

19 § 8644. Notices, appeals and certification of values.

20 (a) Notices.--The county assessment office shall mail to
21 each record property owner, at the last known address of the
22 record property owner, and to the affected taxing districts
23 notice of any change in assessment or new assessment made
24 pursuant to section 8641(c) (relating to assessment roll and
25 interim revisions). The notice shall state:

- 26 (1) Mailing date.
- 27 (2) Property location.
- 28 (3) Parcel identifier.
- 29 (4) Effective date.
- 30 (5) Established predetermined ratio.

1 (6) Base year value.

2 (7) Old assessment.

3 (8) New assessment, including the assessment of each
4 parcel of land and the assessed value of any improvements.

5 (b) Mailing and notice of appeal.--The notice shall be
6 mailed within five days from the date the county assessment
7 office makes the change or addition to its official records. The
8 notice shall state that any persons aggrieved by the assessment
9 and the affected taxing districts may file an appeal to the
10 board within 40 days of the date of the notice. The appeal shall
11 be in writing and shall identify the following:

12 (1) Appellant.

13 (2) Property location.

14 (3) Owner.

15 (4) Assessment or assessments by which the person is
16 aggrieved.

17 (5) Address to which notice of the time and place for a
18 hearing of the appeal shall be mailed.

19 (c) Annual appeal deadline.--

20 (1) Any person aggrieved by any assessment, whether or
21 not the value thereof shall have been changed since the
22 preceding annual assessment, or any taxing district having an
23 interest therein, may appeal to the board for relief. Any
24 person or taxing district desiring to make an appeal shall,
25 on or before September 1 or the date designated by the county
26 commissioners if the option under paragraph (3) is exercised,
27 file with the board an appeal in writing, identifying the
28 following:

29 (i) Appellant. 7tf

30 (ii) Property location.

1 (iii) Owner. 7tf

2 (iv) Assessment or assessments by which the person
3 feels aggrieved.

4 (v) Address to which notice of the time and place
5 for a hearing shall be mailed.

6 (2) The same procedures and deadlines shall apply to a
7 request for real estate tax exemption under section 8612
8 (relating to exemptions from taxation).

9 (3) The county commissioners may designate a date no
10 earlier than August 1 as the date on or before which any
11 person desiring to appeal from any assessment shall file with
12 the board an appeal as long as the notice by publication
13 required under this chapter is given at least two weeks prior
14 to the date designated in accordance with this paragraph.

15 (d) Class action.--For the purpose of assessment appeals,
16 the term "person" shall include, in addition to that provided by
17 law, a group of two or more persons acting on behalf of a class
18 of persons similarly situated with regard to an assessment. The
19 regulations adopted by the board may establish additional
20 criteria for a group of two or more persons to act on behalf of
21 a class, including, but not limited to, specifying a date or
22 time by which any person desiring to be a member of the class
23 must file a written election with the board.

24 (e) Appeals.--

25 (1) The board shall meet for the hearing of appeals and
26 shall meet for this purpose until all appeals have been heard
27 and acted upon. The board shall have the power to compel the
28 attendance of witnesses and the furnishing of documents. For
29 the purpose of examining witnesses, any member of the board
30 may administer oaths. All appeals other than appeals brought

1 under section 8641(c) shall be heard and acted upon no later
2 than October 31. When an appeal has been filed, the board
3 shall notify the appellant, property owner and each affected
4 taxing district of the time and place of the hearing. Each
5 party attending the hearing shall have the right to examine
6 any witness. The notice shall be mailed to the appellant at
7 the address designated in the appeal. Notices required by
8 this section shall be mailed no later than 20 days preceding
9 the appeal.

10 (2) In any assessment appeal the board shall determine
11 the market value of the property and shall apply the
12 established predetermined ratio to that value, unless the
13 common level ratio last published by the State Tax
14 Equalization Board varies by more than 15% from the
15 established predetermined ratio, in which case the board
16 shall apply that same common level ratio to the market value
17 of the property. The following is an example of the
18 calculation that would be made to determine the permissible
19 variance that the common level ratio may have from the
20 predetermined ratio (PDR), within which (variance) the PDR,
21 rather than the common level ratio, will be applied to
22 determine assessed value. In the case of an established PDR
23 of 50%, the calculation would be as follows:

24 $50\% \text{ (PDR)} \times 15\% = 7.5\%$

25 $50\% \text{ (PDR)} - 7.5\% = 42.5\%$

26 $50\% \text{ (PDR)} + 7.5\% = 57.5\%$

27 In this example, the permissible ratio variance is 42.5% to
28 57.5%.

29 (3) When the board has completed the appeal hearings, it
30 shall give written notice of its decision to the appellant,

1 property owner and affected taxing districts no later than
2 November 15. The county assessment office shall make the
3 appropriate changes in the assessment roll to conform to the
4 decision of the board.

5 (f) Certification of assessment roll after appeals.--

6 (1) The county assessment office shall prepare three
7 copies of the assessment roll and shall deliver as follows
8 the copies on or before November 15 with its certificate that
9 each copy is a true copy of the original assessment roll:

10 (i) One copy to the chief clerk of the county
11 commissioners.

12 (ii) One copy of the portion of the roll that
13 contains the assessment of persons or property within
14 each school district to the secretary of the board of
15 school directors of the respective school district.

16 (iii) One copy of the portion of the roll that
17 contains the assessment of persons or property within
18 each city accepting the provisions of this chapter,
19 borough, town or township, to the respective city clerk,
20 borough secretary, town clerk or secretary or township
21 secretary.

22 (2) All copies of the roll so furnished shall for all
23 purposes be considered as originals. The original assessment
24 roll and the true copies may be corrected, amended or changed
25 after November 15 as circumstances may require. The copies,
26 in addition to the information required to be shown on the
27 original assessment roll, shall provide space to the right of
28 each assessment for the entry of all taxes which may be
29 levied thereon by the respective taxing districts. The
30 original assessment roll as corrected shall be preserved in

1 the office of the chief assessor or of the board and shall be
2 open to public inspection, subject to regulations that the
3 board may prescribe for the preservation and safekeeping of
4 the roll.

5 (3) On or before November 15, the board shall certify to
6 the clerk or secretary of each taxing district coming within
7 the scope of this chapter within the county:

8 (i) The assessed value of real property.

9 (ii) The value of occupations pursuant to section
10 8665 (relating to assessment of occupations).

11 (iii) The number of persons subject to personal
12 taxes appearing in the assessment roll and taxable by the
13 respective taxing districts pursuant to section 8664
14 (relating to assessment of personal property).

15 § 8645. Service of notices.

16 No defect in service of any notice shall be sufficient ground
17 for setting any assessment aside, but, upon proof of defective
18 notice, the aggrieved party or taxing district shall have the
19 right to a hearing before the board.

20 § 8646. Notice of changes given to taxing authorities.

21 When the county assessment office makes any change in the
22 assessed value of a property, the county assessment office shall
23 give notice of the change to the taxing districts in which the
24 assessed property is located. The time limit within which the
25 taxing districts are entitled to appeal shall commence to run on
26 the day the notice is mailed.

27 § 8647. Application of assessment changed as result of appeal.

28 (a) General rule.--Except as provided in subsection (b), for
29 purposes of taxation, when there is a change in assessment made
30 by the board as a result of an assessment appeal, a taxing

1 district shall apply the changed assessment in computing taxes
2 imposed in the next fiscal year of the taxing district following
3 the fiscal year in which the board heard the appeal and rendered
4 its decision.

5 (b) Exceptions.--Subsection (a) shall not apply to:

6 (1) Interim assessments made pursuant to section 8641(c)
7 (relating to assessment roll and interim revisions).

8 (2) Reductions in assessments due to a catastrophic loss
9 pursuant to section 8615 (relating to catastrophic loss).

10 (3) Correction to assessments made due to clerical or
11 mathematical errors pursuant to section 8616 (relating to
12 clerical and mathematical errors).

13 § 8648. Special provisions relating to countywide revisions of
14 assessments.

15 (a) Notice requirements.--When any county proposes to
16 institute a countywide revision of assessments upon real
17 property, the following notice requirements shall apply:

18 (1) Each property owner shall be notified by mail at the
19 property owner's last known address of the value of the new
20 assessment, the value of the old assessment and the right to
21 appeal within 40 days as provided in subsection (c)(1). The
22 notice shall state a mailing date and shall be deposited in
23 the United States mail on that date. The notice shall be
24 deemed received by the property owner on the date deposited
25 in the United States mail.

26 (2) The chief assessor shall maintain a list of all
27 notices and the mailing dates for each and shall affix an
28 affidavit attesting to the mailing dates of the assessment
29 notices. This list shall be a permanent public record of the
30 county assessment office and available for public inspection.

1 (b) Informal review.--In conjunction with a countywide
2 revision of assessment, a designee of the county assessment
3 office may meet with property owners to review all proposed
4 assessments and correct errors prior to the completion of the
5 final assessment roll.

6 (c) Appeal process.--

7 (1) All property owners and affected taxing districts
8 shall have the right to appeal any new assessment value
9 within 40 days of the mailing date stated on the notice.

10 (2) The county assessment office shall mail all notices
11 on or before July 1. The board in its discretion may commence
12 with the hearing of appeals 40 days following the mailing of
13 the initial notices of reassessment.

14 (3) The county assessment office shall notify each
15 appellant, property owner, if not the appellant, and each
16 affected taxing district of the time and place of hearing on
17 the appeal by mailing a notice no later than 20 days prior to
18 the scheduled hearing date. Any appellant who fails to appear
19 for hearing at the time fixed shall be conclusively presumed
20 to have abandoned the appeal unless the hearing date is
21 rescheduled by the mutual consent of the appellant and the
22 board.

23 (4) On or before November 15, the county assessment
24 office shall certify to the taxing districts new assessment
25 rolls resulting from the countywide revision of assessment.

26 (5) All appeals shall be heard and acted upon by the
27 board not later than October 31.

28 (d) Common level ratio.--When a county has effected a
29 countywide revision of the assessment, which was used to develop
30 the common level ratio last determined by the State Tax

1 Equalization Board, the following shall apply:

2 (1) If a county changes its assessment base by applying
3 a change in predetermined ratio, the board shall apply the
4 percentage change between the existing predetermined ratio
5 and newly established predetermined ratio to the county's
6 common level ratio to establish the certified revised common
7 level ratio for the year in which the assessment was revised.

8 (2) If the county performs a countywide revision of
9 assessment by revaluing the properties and applying an
10 established predetermined ratio, the board shall utilize the
11 established predetermined ratio instead of the common level
12 ratio for the year in which the assessment was revised and
13 until the time that the common level ratio determined by the
14 State Tax Equalization Board reflects the revaluing of
15 properties resulting from the revision of assessments.

16 SUBCHAPTER E

17 BOARDS AND APPEALS TO COURT

18 Sec.

19 8651. Board of assessment appeals and board of assessment
20 revision.

21 8652. Regulations of board.

22 8653. Auxiliary appeal boards and alternates.

23 8654. Appeals to court.

24 8655. Appeals by taxing districts.

25 § 8651. Board of assessment appeals and board of assessment
26 revision.

27 (a) Establishment and membership.--

28 (1) Counties of the second class A and third class
29 shall, and counties of the fourth through eighth classes may,
30 establish a board, to be known as the board of assessment

1 appeals, which shall be composed of three members. The
2 members of the board shall be appointed by the county
3 commissioners to serve for terms of four years each.
4 Vacancies on the board shall be filled by appointment by the
5 county commissioners for the unexpired terms. The salary of
6 the members of the board shall be fixed by the salary board
7 of the county.

8 (2) In each county of the fourth through eighth classes
9 that has not created a separate board of assessment appeals
10 in accordance with paragraph (1), there is established a
11 board of assessment revision. The county commissioners shall
12 serve as a board of assessment revision. The county
13 commissioner holding the oldest certificate of election shall
14 be the chairman.

15 (b) Powers and duties of the board.--The board shall have
16 the power, and it shall be its duty to.

17 (1) Appoint, with the approval of the county
18 commissioners, clerks, engineers and other employees as
19 necessary.

20 (2) Promulgate regulations as provided in section 8652
21 (relating to regulations of board).

22 (3) Hear and determine appeals, as provided in section
23 8644 (relating to notices, appeals and certification of
24 values).

25 (4) Establish the form of the assessment roll as
26 provided in section 8641 (relating to assessment roll and
27 interim assessments).

28 (5) Prepare annually and submit to the county
29 commissioners an estimate of the expense to be incurred
30 incidental to the carrying out of the provisions of this

1 chapter.

2 (6) Establish a permanent system of records as required
3 by section 8634 (relating to assessment records system).

4 (c) Expenses to be paid by the county.--The county
5 commissioners shall appropriate annually to the board such funds
6 as may be necessary for the payment of salaries, wages and other
7 expenses incurred in carrying out the duties imposed upon the
8 board and its employees by this chapter.

9 (d) Organization of board meetings; action by majority.--

10 (1) The members of the board shall meet and organize as
11 a board at the same time and place as the county
12 commissioners meet for the purpose of organizing. The board
13 shall meet from time to time at the call of the chairman or
14 of any member, upon personal notice to each member. No action
15 shall be taken by the board except by a majority vote of all
16 the members of the board, and all actions of the board shall
17 be recorded in writing.

18 (2) The county commissioners shall appoint a chairman of
19 the board except when the county commissioners serve as the
20 board of assessment revision, in which case the commissioner
21 holding the oldest certificate of election shall be the
22 chairman.

23 § 8652. Regulations of board.

24 Subject to the approval of the county commissioners, the
25 board may adopt, amend, alter and rescind regulations for the
26 administration of and the conduct of business and proceedings
27 for itself and for auxiliary appeal boards. The regulations may
28 require a witness providing testimony at a hearing relative to
29 any aspect of the value of the real estate which is the subject
30 of the assessment or reassessment appeal to disclose, under

1 oath, whether any compensation paid for the testimony is
2 contingent on the result obtained. The regulations shall be in
3 writing and shall be a public record open to examination,
4 inspection and copying in accordance with the act of June 21,
5 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.
6 § 8653. Auxiliary appeal boards and alternates.

7 (a) Establishment and authority.--In conjunction with a
8 countywide revision of assessments involving either a change in
9 the established predetermined ratio, or revaluing the properties
10 and applying the predetermined ratio, or in conjunction with the
11 homestead exclusion pursuant to Subchapter F of Chapter 85
12 (relating to homestead property exclusion) or the act of July 5,
13 2004 (P.L.654, No.72), known as the Homeowner Tax Relief Act,
14 the county commissioners may establish up to four temporary
15 auxiliary appeal boards, each to be known as an auxiliary appeal
16 board. The term of existence for an auxiliary appeal board shall
17 be the period of time required by the auxiliary appeal board to
18 hear and determine appeals from new assessment values in
19 accordance with this chapter and appeals taken from assessments
20 in the next succeeding year or the period of time required to
21 hear and determine appeals arising from applications for the
22 homestead exclusion. The authority of an auxiliary appeal board
23 shall be limited to hearing and determining appeals from
24 assessments in accordance with the provisions of this chapter
25 and the regulations of the board established pursuant to section
26 8652 (relating to regulations of board).

27 (b) Membership.--An auxiliary appeal board shall be composed
28 of three members who shall be appointed by the county
29 commissioners to serve for the time that the auxiliary appeal
30 board is in existence. Members of an auxiliary appeal board

1 shall be competent and qualified residents of the county.
2 Vacancies on an auxiliary appeal board shall be filled by
3 appointment by the county commissioners for the duration of the
4 auxiliary appeal board's existence, but the unavailability of a
5 member of the board for a scheduled hearing for which an
6 alternate member may be appointed in accordance with subsection
7 (c) shall not be considered a vacancy on the board. Any salary
8 of members of an auxiliary appeal board shall be fixed by the
9 salary board of the county.

10 (c) Alternates.--In addition to the appointment of three
11 members to each auxiliary appeal board created in accordance
12 with subsection (a), the county commissioners may appoint no
13 more than eight alternate members, each of whom may serve as
14 directed by the board of assessment appeals on any auxiliary
15 appeal board in the event that a member of an auxiliary appeal
16 board is unavailable for a scheduled hearing by reason of being
17 absent, having a conflict or being disqualified. Alternate
18 members shall be appointed for the same length of time as any
19 auxiliary appeal board is in existence. Any salary of alternate
20 members when serving on an auxiliary appeal board shall be fixed
21 by the salary board of the county. An alternate member shall
22 have the same authority as a member appointed under subsection
23 (a) to participate in the hearing and determination of appeals
24 from assessments after a countywide revision of assessments or
25 homestead exclusion.

26 § 8654. Appeals to court.

27 (a) Court of common pleas.--

28 (1) Following an appeal to the board, any appellant,
29 property owner or affected taxing district may appeal the
30 board's decision to the court of common pleas in the county

1 in which the property is located in accordance with the local
2 rules of court.

3 (2) In any appeal of an assessment the court shall make
4 the following determinations:

5 (i) The market value as of the date the appeal was
6 filed before the board. In the event subsequent years
7 have been made a part of the appeal, the court shall
8 determine the market value for each year.

9 (ii) The common level ratio which was applicable in
10 the original appeal to the board. In the event subsequent
11 years have been made a part of the appeal, the court
12 shall determine the applicable common level ratio for
13 each year published by the State Tax Equalization Board
14 on or before July 1 of the year prior to the tax year
15 being appealed. The following is an example of the
16 calculation that would be made to determine the
17 permissible variance that the common level ratio may have
18 from the predetermined ratio (PDR), within which
19 (variance) the PDR, rather than the common level ratio,
20 will be applied to determine assessed value. In the case
21 of an established PDR of 50%, the calculation would be as
22 follows:

23 $50\% \text{ (PDR)} \times 15\% = 7.5\%$

24 $50\% \text{ (PDR)} - 7.5\% = 42.5\%$

25 $50\% \text{ (PDR)} + 7.5\% = 57.5\%$

26 In this example, the permissible ratio variance is 42.5% to
27 57.5%.

28 (3) The court, after determining the market value of the
29 property pursuant to paragraph (2)(i) shall then apply the
30 established predetermined ratio to such value unless the

1 corresponding common level ratio determined pursuant to
2 paragraph (2)(ii) varies by more than 15% from the
3 established predetermined ratio, in which case the court
4 shall apply the applicable common level ratio to the
5 corresponding market value of the property.

6 (4) When a county has effected a countywide revision of
7 the assessment which was used to develop the common level
8 ratio last determined by the State Tax Equalization Board,
9 the following shall apply:

10 (i) If a county changes its assessment base by
11 applying a change in predetermined ratio, the court shall
12 apply the percentage change between the existing
13 predetermined ratio and newly established predetermined
14 ratio to the county's common level ratio to establish the
15 certified revised common level ratio for the year in
16 which the assessment was revised.

17 (ii) If the county performs a countywide revision of
18 assessments by revaluing the properties and applying an
19 established predetermined ratio, the court shall utilize
20 the established predetermined ratio instead of the common
21 level ratio for the year in which the assessment was
22 revised and until such time as the common level ratio
23 determined by the State Tax Equalization Board reflects
24 the revaluing of properties resulting from the revision
25 of assessments.

26 (5) If a taxpayer or taxing district has filed an appeal
27 from an assessment, so long as the appeal is pending before
28 the board or before a court on appeal from the determination
29 of the board, as provided by statute, the appeal will also be
30 taken as an appeal by the appellant on the subject property

1 for any valuation for any assessment subsequent to the filing
2 of such appeal with the board and prior to the determination
3 of the appeal by the board or the court. This provision shall
4 be applicable to all pending appeals as well as future
5 appeals.

6 (6) In any appeal by a taxable person from an action by
7 the board, the board shall have the power and duty to present
8 a prima facie case in support of its assessment, to cross-
9 examine witnesses, to discredit or impeach any evidence
10 presented by the taxable person, to prosecute or defend an
11 appeal in any appellate court, and to take any other
12 necessary steps to defend its valuation and assessment.

13 (7) Appeals to courts of common pleas may be referred by
14 such courts to boards of arbitrators under 42 Pa.C.S. Ch. 73
15 Subch. C (relating to judicial arbitration) or to boards of
16 viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards
17 of viewers) in accordance with rules and procedures
18 prescribed by such courts.

19 (8) The cost of the appeal shall be apportioned or fixed
20 as the court may direct.

21 (b) Appeals to Commonwealth Court or Supreme Court.--The
22 board, or any party to the appeal to the court of common pleas,
23 may appeal from the judgment, order or decree of the court of
24 common pleas.

25 (c) Payment of taxes pending appeal.--An appeal shall not
26 prevent the collection of taxes based on the assessment
27 appealed. If the assessment is reduced, then any overpayment of
28 taxes together with interest at a rate pursuant to section 8643
29 (relating to spot reassessment) from the date of the trial
30 court's order shall be returned to the person or persons who

1 paid the taxes. The appellant may protest the taxes due. The
2 protest must be in writing addressed to the tax collector. It
3 shall be the duty of the tax collector to notify the taxing
4 districts of any payment under protest by delivering to them a
5 copy of the protest. The taxing districts shall be required to
6 segregate 25% of the amount of the tax paid in a separate
7 account and shall not be permitted to expend any portion of any
8 segregated amount unless it first petitions the court, alleging
9 that the segregated amount is unjustly withheld. The court shall
10 have power to order the use by the taxing district a portion of
11 any segregated amount as the court deems reasonably free from
12 dispute, and the remainder of the segregated amount shall be
13 held segregated by the taxing district, pending the final
14 disposition of the appeal. Upon final disposition of the appeal,
15 the amount of the overpayment found to be due the appellant as a
16 refund shall also be a legal setoff or credit against any future
17 taxes assessed against the appellant by the same taxing
18 district. If a taxing district alleges that it is unable to
19 credit all of the refund due in one year, the court, upon
20 application of either party, shall determine over what period of
21 time the refund due shall be made, and in what manner.

22 § 8655. Appeals by taxing districts.

23 A taxing district shall have the right to appeal any
24 assessment within its jurisdiction in the same manner, subject
25 to the same procedure, and with like effect as if such appeal
26 were taken by a taxable person with respect to his or her
27 assessment, and in addition may take an appeal from any decision
28 of the board or court of common pleas as though it had been a
29 party to the proceedings before the board or court even though
30 it was not a party in fact. A taxing district authority may

1 intervene in any appeal by a taxable person under section 8654
2 (relating to appeals to court) as a matter of right.

3 SUBCHAPTER F

4 MISCELLANEOUS PROVISIONS

5 Sec.

6 8661. Abstracts of building and demolition permits to be
7 forwarded to the county assessment office.

8 8662. Recorder of deeds to furnish record of conveyances,
9 compensation.

10 8663. Assessment of property of decedent's estates.

11 8664. Assessment of personal property.

12 8665. Assessment of occupations.

13 8666. Limitation on rates of specific taxes.

14 8667. Prohibition on certain levies.

15 8668. Optional use by cities.

16 § 8661. Abstracts of building and demolition permits to be
17 forwarded to the county assessment office.

18 (a) Permit.--Every municipality, third-party agency or the
19 Department of Labor and Industry responsible for the issuance of
20 building permits shall forward a copy of each building permit to
21 the county assessment office on or before the first day of every
22 month. Each building permit shall include the following
23 information:

24 (1) the date issued;

25 (2) the names and addresses of the owner or owners;

26 (3) the parcel identifier and tax map reference;

27 (4) the street address or location of the property for
28 which the permit was issued; and

29 (5) a brief description of the nature of the
30 improvements or demolition and its estimated cost.

1 In addition to any charge otherwise permitted by law, a
2 municipality, third-party agency or the Department of Labor and
3 Industry may charge an additional fee of \$10 to each person to
4 whom a permit is issued for administrative costs incurred in
5 compliance with this section.

6 (b) Substantial improvement.--Whenever any person makes
7 improvements to any real property, other than painting of or
8 normal regular repairs to a building, aggregating more than
9 \$2,500 in value and a building permit is not required for such
10 improvements, the property owner shall furnish the following
11 information to the board:

12 (1) the name and address of the person owning the
13 property;

14 (2) a description of the improvements made or to be made
15 to the property; and

16 (3) the dollar value of the improvements.

17 (c) Penalty.--Any person who willfully fails to comply with
18 the provisions of subsection (b), or who willfully falsifies the
19 information provided, shall, upon conviction in a summary
20 proceeding, be sentenced to pay a fine of not more than \$50.

21 § 8662. Recorder of deeds to furnish record of conveyances,
22 compensation.

23 (a) Maintaining information.--For every deed or conveyance
24 of land recorded, the recorder of deeds shall document and
25 maintain the following information:

26 (1) the date of the deed or conveyance;

27 (2) the names of the grantor and grantee;

28 (3) the address of the grantee;

29 (4) the consideration mentioned in the deed;

30 (5) the municipality in which the property is located;

1 (6) the acreage of the land conveyed, if mentioned; and
2 (7) whether the land conveyed is a lot or lots on a
3 recorded plan and, if so, the designation assigned to the
4 land on the plan, if mentioned in the deed.

5 (b) Filing information.--The recorder of deeds shall, on or
6 before the first Monday of each month, file the information
7 required to be maintained by this section with the county
8 assessment office along with a certification that the
9 information is correct. Fees charged by the recorder of deeds
10 shall be in accordance with the act of April 8, 1982 (P.L.310,
11 No.87), referred to as the Recorder of Deeds Fee Law.

12 § 8663. Assessment of property of decedent's estates.

13 If an individual dies leaving real or personal property
14 which, by the existing laws of this Commonwealth is subject to
15 taxation for county purposes, the property, so long as it
16 belongs to the estate of the decedent, may be assessed in the
17 name of the decedent or in the name of the personal
18 representative.

19 § 8664. Assessment of personal property.

20 If personal property is subject to taxation for county
21 purposes it shall be assessed in the manner provided by existing
22 laws, except that the county commissioners shall fix the date as
23 of which the valuation of personal property shall be determined,
24 when and to whom returns of taxable personal property shall be
25 made, and when appeals from such assessments shall be heard in
26 the same manner and with like notice and like periods of time as
27 provided in this section for appeals from assessments of real
28 estate. Personal property assessments shall be entered on
29 separate assessment rolls.

30 § 8665. Assessment of occupations.

1 (a) Occupation taxes.--In accordance with the act of August
2 9, 1955 (P.L.323, No.130), known as The County Code, the county
3 commissioners in counties of the fourth through eighth classes
4 may by resolution levy a tax on trades, occupations, professions
5 and persons who follow no occupation or calling.

6 (b) List of taxables.--

7 (1) The county assessment office shall provide a listing
8 each year to the county commissioners of all taxable persons
9 within the county. This list shall set forth the following
10 information for each taxable person:

11 (i) Full name and street address.

12 (ii) Respective municipality and school district.

13 (iii) Occupation.

14 (2) When a taxable person resides in a house which does
15 not have a street number address, then an address as definite
16 as possible shall be given. The county assessment office
17 shall accept the substitute address of any person certified
18 by the Office of Victim Advocate as eligible to participate
19 in the address confidentiality program pursuant to 23 Pa.C.S.
20 Ch. 67 (relating to domestic and sexual violence victim
21 address confidentiality).

22 (3) A county assessment office shall not be required to
23 maintain an occupation tax assessment roll if no taxing
24 district in the county levies an occupation tax.

25 (c) Exemption.--Except where a higher exemption level is
26 specified in law, each county, city, borough, incorporated town,
27 township and school district may, by ordinance or resolution,
28 exempt any person whose total income from all sources is less
29 than \$12,000 per year from its per capita or similar head tax
30 and occupation tax, or any portion thereof. Each taxing

1 authority may adopt regulations for the processing of claims for
2 the exemption.

3 § 8666. Limitation on rates of specific taxes.

4 No taxes levied under the provisions of this chapter or
5 section 8402(c) (relating to scope and limitations) shall be
6 levied by any taxing district on admissions to automobile racing
7 facilities with a seating capacity of more than 25,000 and a
8 continuous race area of one mile or more in excess of the
9 percent collected as of January 1, 2002. The tax base upon which
10 the tax shall be levied shall not exceed 40% of the cost of
11 admission to an automobile racing facility.

12 § 8667. Prohibition on certain levies.

13 Notwithstanding the provisions of this chapter, the act of
14 December 31, 1965 (P.L.1257, No.511), known as The Local Tax
15 Enabling Act, or section 8402(c) (relating to scope and
16 limitations), no taxing district shall levy, assess or collect a
17 tax on admissions to ski facilities after December 1, 2002.

18 § 8668. Optional use by cities.

19 (a) Election.--A city in any county to which this chapter
20 applies may, by adopting an ordinance, elect to become subject
21 to this chapter. A copy of the ordinance approved by the mayor,
22 or other comparable official if so required under an optional
23 form of government or home rule charter, and duly certified,
24 accompanied by a statement of the vote thereon, with the names
25 of the members of council voting for and against the ordinance,
26 shall be forwarded to and filed in the office of the Secretary
27 of the Commonwealth, and when so filed the Governor shall under
28 the great seal of the Commonwealth certify the acceptance of the
29 provisions of this chapter which certificate shall be recorded
30 among the minutes of the council and in the office for the

1 recording of deeds in the proper county. A city that has
2 previously opted to become subject to the act of May 21, 1943
3 (P.L.571, No.254), known as The Fourth to Eighth Class County
4 Assessment Law, or the act of June 26, 1931 (P.L.1379, No.348),
5 referred to as the Third Class County Assessment Board Law,
6 shall continue to be subject to this chapter.

7 (b) Result.--Upon becoming subject to this chapter in
8 accordance with subsection (a), the property and persons subject
9 to and exempt from taxation in the city for city and school
10 purposes shall be designated in accordance with this chapter,
11 and the assessment and valuation thereof shall be done only in
12 accordance with this chapter and by the officers designated in
13 this chapter. If a city in accepting the provisions of this
14 chapter elects by ordinance to adopt an established
15 predetermined ratio different from that used by the county, then
16 the city shall apply the ratio selected to the actual valuation
17 supplied by the county to determine assessed value for tax
18 purposes. The established predetermined ratio selected by the
19 city, if different from the ratio selected by the county, may be
20 set at any value up to and including the actual valuation
21 supplied by the county.

22 (c) Alternate ratio.--If a city accepts this chapter in
23 accordance with subsection (a), all the provisions thereof shall
24 apply to the city except that a city may, by ordinance, elect to
25 adopt an established predetermined ratio different from that
26 used by the county.

27 Section 2. If a city of the third class accepts 53 Pa.C.S.
28 Ch. 86, all former city employees in the office of the city
29 assessor who are employed in the office of the county assessor
30 and who are members of the city's pension or retirement system

1 may, notwithstanding the provisions of section 10 of the act of
2 August 31, 1971 (P.L.398, No.96), known as the County Pension
3 Law, relating to compulsory membership, file an election in
4 writing with the county commissioners and the city pension board
5 within one year after they become county employees to retain
6 their membership in the city pension or retirement system. The
7 county shall deduct from the employees' salaries the amounts of
8 their contributions to the pension or retirement system of the
9 city and pay such deductions to the city pension or retirement
10 system. A member who files an election as provided in this
11 section may not thereafter elect to become a member of the
12 county's retirement system and shall continue to remain a member
13 of the city pension or retirement system until retirement.

14 Section 3. Repeals are as follows:

15 (1) The following acts or parts of acts are repealed
16 absolutely:

17 (i) The act of June 26, 1931 (P.L.1379, No.348),
18 referred to as The Third Class County Assessment Board
19 Law.

20 (ii) The act of May 21, 1943 (P.L.571, No.254),
21 known as The Fourth to Eighth Class County Assessment
22 Law.

23 (iii) Section 1770.3 of the act of August 9, 1955
24 (P.L.323, No.130), known as The County Code.

25 (2) The act of May 22, 1933 (P.L.853, No.155), known as
26 The General County Assessment Law, is repealed insofar as it
27 relates to second class A, third, fourth, fifth, sixth,
28 seventh and eighth class counties.

29 (3) All other acts and parts of acts are repealed
30 insofar as they are inconsistent with 53 Pa.C.S. Ch. 86.

1 Section 4. (a) The addition of 53 Pa.C.S. Ch. 86 is a
2 continuation of the following:

3 (1) The act of June 26, 1931 (P.L.1379, No.348),
4 referred to as the Third Class County Assessment Board Law.

5 (2) The act of May 21, 1943 (P.L.571, No.254), known as
6 The Fourth to Eighth Class County Assessment Law.

7 (3) Section 1770.3 of the act of August 9, 1955
8 (P.L.323, No.130), known as The County Code.

9 (b) Except as otherwise provided in 53 Pa.C.S. Ch. 86, all
10 activities initiated under the statutory provisions referred to
11 in subsection (a) shall continue and remain in full force and
12 effect and may be completed under 53 Pa.C.S. Ch. 86. Orders,
13 regulations, rules and decisions which were made under the
14 statutory provisions referred to in subsection (a) and which are
15 in effect on the effective date of section 3 of this act shall
16 remain in full force and effect until revoked, vacated or
17 modified under 53 Pa.C.S. Ch. 86. Contracts, obligations and
18 collective bargaining agreements entered into under the
19 statutory provisions referred to in subsection (a) are not
20 affected nor impaired by the repeal of the statutory provisions
21 referred to in subsection (a).

22 Section 4. This act shall take effect in 60 days.