
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2273 Session of
2005

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

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, JUNE 12, 2006

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

1 F. Miscellaneous Provisions

2 SUBCHAPTER A

3 PRELIMINARY PROVISIONS

4 Sec.

5 8601. Short title and scope of chapter.

6 8602. Definitions.

7 8603. Excluded provisions.

8 8604. Construction.

9 § 8601. Short title and scope of chapter.

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

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

17 § 8602. Definitions.

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

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

24 "Assessment." Assessed value.

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

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

1 of all real property of the county is based for assessment
2 purposes. Real property market values shall be equalized within
3 the county and any changes by the board shall be expressed in
4 terms of base year values.

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

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

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

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

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

28 "County assessment office." The division of county
29 government responsible for preparing and maintaining the
30 assessment rolls, the uniform parcel identifier systems, tax

1 maps and other administrative duties relating to the assessment
2 of real property in accordance with this chapter.

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

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

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

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

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

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

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

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

28 § 8603. Excluded provisions.

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

1 (1) The act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes,
3 and, in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes."

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

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

15 § 8604. Construction.

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

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

24 SUBCHAPTER B

25 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

26 SPECIAL PROVISIONS ON ASSESSMENTS

27 Sec.

28 8611. Subjects of local taxation.

29 8612. Exemptions from taxation.

30 8613. Temporary tax exemption for residential construction.

- 1 8614. Temporary assessment change for real estate subject to a
2 sewer connection ban order.
- 3 8615. Catastrophic loss.
- 4 8616. Clerical and mathematical errors.
- 5 8617. Changes in assessed valuation.
- 6 8618. Assessment of lands divided by boundary lines.
- 7 8619. Separate assessment of coal and surface.
- 8 8620. Assessment of real estate subject to ground rent or
9 mortgage.
- 10 8621. Assessment of mobile homes and house trailers.
- 11 8622. Taxing districts lying in more than one county and
12 choice of assessment ratio.
- 13 8623. Limitation on tax increase after countywide reassessment.
- 14 § 8611. Subjects of local taxation.

15 (a) Subjects of taxation enumerated.--Except as provided in
16 subsection (b), all subjects and property made taxable by the
17 laws of this Commonwealth for county, city, borough, town,
18 township and school district purposes shall, as provided in this
19 chapter, be valued and assessed at the annual rates, including
20 all:

- 21 (1) Real estate, namely:
- 22 (i) houses;
- 23 (ii) house trailers and mobile homes permanently
24 attached to land or connected with water, gas, electric
25 or sewage facilities;
- 26 (iii) buildings permanently attached to land or
27 connected with water, gas, electric or sewage facilities;
- 28 (iv) lands, lots of ground and ground rents, trailer
29 parks and parking lots;
- 30 (v) mills and manufactories of all kinds, furnaces,

1 forges, bloomeries, distilleries, sugar houses, malt
2 houses, breweries, tan yards, fisheries, ferries and
3 wharves;

4 (vi) all office buildings;

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

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

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

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

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

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

1 as part of the real estate.

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

5 § 8612. Exemptions from taxation.

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

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

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

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

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

30 (ii) The property of ~~associations and institutions~~ ←

1 ~~of benevolence or charity~~ are PURELY PUBLIC CHARITIES IS <—
2 necessary to and actually used for the principal purposes
3 of the institution and not used in such a manner as to
4 compete with commercial enterprise.

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

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

30 (6) All courthouses, ~~jails and poorhouses~~ AND JAILS with <—

1 the grounds annexed and necessary for their occupancy and
2 ~~enjoyment~~ USE. ←

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

6 (8) All other public property used for public purposes
7 with the ground annexed and necessary for the occupancy and
8 ~~enjoyment~~ USE of the property, but this shall not be ←

9 construed to include property otherwise taxable which is
10 owned or held by an agency of the Federal Government. This
11 chapter or any other law shall not be construed to exempt
12 from taxation any privilege, act or transaction conducted
13 upon public property by persons or entities which would be
14 taxable if conducted upon nonpublic property regardless of
15 the purpose or purposes for which such activity occurs, even
16 if conducted as agent for or lessee of any public authority.

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

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

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

28 (12) All playgrounds with the equipment and grounds
29 annexed necessary for the occupancy and ~~enjoyment~~ USE of the ←
30 playgrounds, founded, endowed or maintained by public or

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

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

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

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

12 (b) Exceptions.--

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

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

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

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

5 § 8613. Temporary tax exemption for residential construction.

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

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

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

1 building or construction because of a sewer ban order.

2 § 8615. Catastrophic loss.

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

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

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

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

1 remediation is completed.

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

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

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

20 § 8616. Clerical and mathematical errors.

21 (a) Correction.--Whenever, through mathematical or clerical
22 error, an assessment is made more than it should have been and
23 taxes are paid on such incorrect assessment, the county
24 assessment office, upon discovery of such error and correction
25 of the assessment, shall so inform the appropriate taxing
26 district or districts, which shall make a refund to the taxpayer
27 or taxpayers for the period of the error or six years, whichever
28 is less, from the date of application for refund or discovery of
29 such error by the board. Reassessment, with or without
30 application by the owner, as a decision of judgment based on the

1 method of assessment, shall not constitute an error under this
2 section.

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

7 § 8617. Changes in assessed valuation.

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

19 (B) CONSTRUCTION.--A CHANGE IN THE ASSESSED VALUATION ON ←
20 REAL PROPERTY AUTHORIZED BY THIS SECTION SHALL NOT BE CONSTRUED
21 A SPOT REASSESSMENT UNDER SECTION 8643 (RELATING TO SPOT
22 REASSESSMENT).

23 § 8618. Assessment of lands divided by boundary lines.

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

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

28 (2) If county boundary lines pass through the mansion
29 house, the owner of the land may choose the county in which
30 the property will be assessed. If the owner refuses or fails

1 to choose the county in which the property will be assessed,
2 the county in which the larger portion of the mansion house
3 is located has the right of assessment.

4 (3) When vacant land is divided by the boundary lines of
5 two counties, the land located in each county shall be
6 assessed therein.

7 (b) Assessment of lands divided by township boundary
8 lines.--

9 (1) When land is divided by the boundary lines of a
10 township and a city, a township and a borough or a township
11 and a town, and the mansion house is located in the township,
12 all of the land will be assessed in the township.

13 (2) When land is divided by the boundary lines of a
14 township and a city, a township and a borough, a township and
15 a town or two townships, and the mansion house is located in
16 the city, borough, town or one township, then the land shall
17 be assessed in the municipality in which it actually lies.

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

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

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

30 (1) When lands are divided by the boundary lines of two

1 or more cities, two or more boroughs, or one or more cities
2 and one or more boroughs, the lands shall be assessed in the
3 city or borough in which the mansion house is located.

4 (2) When the boundary lines pass through the mansion
5 house, the lands shall be assessed in the city or borough in
6 which the larger portion of the mansion house is located.

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

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

18 § 8619. Separate assessment of coal and surface.

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

22 § 8620. Assessment of real estate subject to ground rent or
23 mortgage.

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

30 § 8621. Assessment of mobile homes and house trailers.

1 (a) Duty.--It shall be the duty of the county assessment
2 office to assess all mobile homes and house trailers within the
3 county according to the actual value thereof. All mobile homes
4 or house trailers which are subject to taxation as real estate
5 as provided in this chapter shall be assessed and taxed in the
6 name of the owner. The land upon which such mobile home or house
7 trailer is located at the time of assessment shall be assessed
8 separately and shall not include the value of the house trailer
9 or mobile home located thereon.

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

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

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

1 (e) Penalty.--Any person who moves a mobile home or house
2 trailer from the territorial limits of the taxing district
3 without first having obtained a removal permit issued under this
4 chapter shall, upon summary conviction, be sentenced to pay a
5 fine of \$100 and costs of prosecution or to imprisonment for not
6 more than 30 days, or both.

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

11 § 8622. Taxing districts lying in more than one county and
12 choice of assessment ratio.

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

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

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

27 (b) Multiple counties.--In the case of school districts
28 lying in more than one county, section 672.1 of the act of March
29 10, 1949 (P.L.30, No.14), known as the Public School Code of
30 1949, shall apply.

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

3 (1) For county tax purposes, the lands and properties
4 within the borough shall be assessed by the county assessment
5 office of the county in which the lands and properties are
6 located.

7 (2) For borough and school tax purposes, all lands and
8 properties within the borough, regardless of the county in
9 which they are located, shall be assessed by the county
10 assessment office of the county that assessed lands and
11 properties within the borough prior to the annexation.

12 § 8623. Limitation on tax increase after countywide
13 reassessment.

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

25 (b) Final tax rate.--After establishing a tax rate under
26 subsection (a), a taxing district may, by a separate and
27 specific vote, establish a final tax rate for the first year in
28 which the reassessment is implemented to levy its real estate
29 taxes on the revised assessment. The tax rate under this
30 subsection shall be fixed at a figure which limits the total

1 amount of taxes levied for that year against the real properties
2 contained in the duplicate for the preceding year to not more
3 than 10% greater than the total amount it levied on such
4 properties the preceding year, notwithstanding the increased
5 valuations of such properties under the revised assessment.

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

12 (d) Court approval.--With the approval of the court of
13 common pleas, upon good cause shown, any taxing district may
14 increase the tax rate prescribed in this section,
15 notwithstanding the provisions of this section.

16 SUBCHAPTER C

17 COUNTY ASSESSMENT OFFICE

18 Sec.

19 8631. Chief assessor.

20 8632. Subordinate assessors.

21 8633. Solicitor.

22 8634. Assessment records system.

23 § 8631. Chief assessor.

24 (a) Appointment.--In each county a chief assessor shall be
25 appointed. The chief assessor shall be appointed by the county
26 commissioners with the advice of the board.

27 (b) Qualifications.--Any person appointed as a chief
28 assessor under this chapter shall be a Certified Pennsylvania
29 Evaluator pursuant to the act of April 16, 1992 (P.L.155,
30 No.28), known as the Assessors Certification Act. Any person

1 employed as a chief assessor on the effective date of this
2 chapter shall obtain certification in accordance with the
3 Assessors Certification Act.

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

6 (1) Hire subordinate assessors under section 8632
7 (relating to subordinate assessors).

8 (2) Prepare and submit to the board for its approval
9 regulations in accordance with this chapter.

10 (3) Prepare and maintain a permanent records system and
11 other maps, plans, surveys and records as may be deemed
12 necessary to secure a proper and equitable assessment.

13 (4) Prepare an assessment roll in accordance with this
14 chapter.

15 (5) Supervise and direct the activities of the
16 subordinate assessors and other employees subject to
17 regulations prescribed by the board.

18 (6) Perform all duties imposed upon the chief assessor
19 by this chapter.

20 (d) Compensation.--The chief assessor shall receive
21 compensation as determined by the salary board of the county.

22 § 8632. Subordinate assessors.

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

29 (b) Duties of subordinate assessors and other employees.--In
30 order to carry out the provisions of this chapter, subordinate

1 assessors and other employees shall perform those duties as may
2 be assigned to them by the chief assessor.

3 (c) Certification of assessors.--The act of April 16, 1992
4 (P.L.155, No.28), known as the Assessors Certification Act,
5 shall apply to any person responsible for the valuation of real
6 property for ad valorem taxation purposes in accordance with
7 this chapter.

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

11 § 8633. Solicitor.

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

21 § 8634. Assessment records system.

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

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

28 (2) Property record cards identifying the property
29 location on the tax maps and any uniform parcel identifier
30 which may have been assigned, and acreage or dimensions,

1 description of improvements, if any, the owner's name and
2 mailing address and date of acquisition, the purchase price,
3 if any, set forth in the deed of acquisition and the assessed
4 valuation.

5 (3) Property owner's index consisting of an alphabetical
6 listing of all property owners, cross-indexed with the
7 property record cards or electronic or computerized method of
8 searching for property owners by name.

9 SUBCHAPTER D

10 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

11 Sec.

12 8641. Assessment roll and interim revisions.

13 8642. Valuation of property.

14 8643. Spot reassessment.

15 8644. Notices, appeals and certification of values.

16 8645. Service of notices.

17 8646. Notice of changes given to taxing authorities.

18 8647. Application of assessment changed as result of appeal.

19 8648. Special provisions relating to countywide revisions of
20 assessments.

21 § 8641. Assessment roll and interim revisions.

22 (a) Preparation of assessment roll.--Annually, on or before
23 the first day of July, the county assessment office shall
24 prepare and submit to the board, in a form prescribed by the
25 board, an assessment roll of property subject to local taxation
26 or exempted from local taxation.

27 (b) Form of assessment roll.--The board shall determine the
28 form of the assessment roll which shall include the following
29 for each taxing district:

30 (1) The name of the last known owner of record of each

1 parcel with the last known address of such owner.

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

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

6 (4) The aggregate assessments for each municipality.

7 (5) The assessment of each parcel exempted from local
8 taxation.

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

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

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

27 (i) The fact that the assessment roll has been
28 completed.

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

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

5 (2) This subsection shall be not be construed to limit
6 the right of any resident of this Commonwealth to access
7 public records in accordance with the act of June 21, 1957
8 (P.L.390, No.212), referred to as the Right-to-Know Law.

9 § 8642. Valuation of property.

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

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

25 (1) Cost approach, that is, reproduction or replacement,
26 as applicable, less depreciation and all forms of
27 obsolescence.

28 (2) Comparable sales approach.

29 (3) Income approach.

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

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

5 (2) Federal or State income tax credits with respect to
6 property shall not be considered real property or income
7 attributable to real property.

8 § 8643. Spot reassessment.

9 The county assessment office is prohibited from engaging in
10 the practice of spot reassessment. In the event that the county
11 assessment office engages in the practice of spot reassessment,
12 the property owner may file an appeal to the board limited to
13 the issue of spot reassessment, in accordance with this chapter.
14 Upon a finding by the board or an adjudication by the court that
15 the property owner has been subjected to a spot reassessment,
16 the property owner shall be entitled to a refund of any taxes
17 paid pursuant to a spot reassessment and interest thereon from
18 the date of payment at the same rate and in the same manner as
19 the Commonwealth is required to pay interest pursuant to section
20 806.1(b) of the act of April 9, 1929 (P.L.343, No.176), known as
21 The Fiscal Code. A change in assessment resulting from an appeal
22 to the board by a taxpayer or taxing district shall not
23 constitute a spot reassessment.

24 § 8644. Notices, appeals and certification of values.

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

- 1 (1) Mailing date.
- 2 (2) Property location.
- 3 (3) Parcel identifier.
- 4 (4) Effective date.
- 5 (5) Established predetermined ratio.
- 6 (6) Base year value.
- 7 (7) Old assessment.
- 8 (8) New assessment, including the assessment of each
- 9 parcel of land and the assessed value of any improvements.

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

- 17 (1) Appellant.
- 18 (2) Property location.
- 19 (3) Owner.
- 20 (4) Assessment or assessments by which the person is
- 21 aggrieved.
- 22 (5) Address to which notice of the time and place for a
- 23 hearing of the appeal shall be mailed.

24 (c) Annual appeal deadline.--

- 25 (1) Any person aggrieved by any assessment, whether or
- 26 not the value thereof shall have been changed since the
- 27 preceding annual assessment, or any taxing district having an
- 28 interest therein, may appeal to the board for relief. Any
- 29 person or taxing district desiring to make an appeal shall,
- 30 on or before September 1 or the date designated by the county

1 commissioners if the option under paragraph (3) is exercised,
2 file with the board an appeal in writing, identifying the
3 following:

4 (i) Appellant. ~~7tf~~ ←

5 (ii) Property location.

6 (iii) Owner. ~~7tf~~ ←

7 (iv) Assessment or assessments by which the person
8 feels aggrieved.

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

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

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

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

29 (e) Appeals.--

30 (1) The board shall meet for the hearing of appeals and

1 shall meet for this purpose until all appeals have been heard
2 and acted upon. The board shall have the power to compel the
3 attendance of witnesses and the furnishing of documents. For
4 the purpose of examining witnesses, any member of the board
5 may administer oaths. All appeals other than appeals brought
6 under section 8641(c) shall be heard and acted upon no later
7 than October 31. When an appeal has been filed, the board
8 shall notify the appellant, property owner and each affected
9 taxing district of the time and place of the hearing. Each
10 party attending the hearing shall have the right to examine
11 any witness. The notice shall be mailed to the appellant at
12 the address designated in the appeal. Notices required by
13 this section shall be mailed no later than 20 days preceding
14 the appeal.

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

29 $50\% \text{ (PDR)} \times 15\% = 7.5\%$

30 $50\% \text{ (PDR)} - 7.5\% = 42.5\%$

1 50% (PDR) + 7.5% = 57.5%

2 In this example, the ~~permissable~~ PERMISSIBLE ratio variance <—
3 is 42.5% to 57.5%.

4 (3) When the board has completed the appeal hearings, it
5 shall give written notice of its decision to the appellant,
6 property owner and affected taxing districts no later than
7 November 15. The county assessment office shall make the
8 appropriate changes in the assessment roll to conform to the
9 decision of the board.

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

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

15 (i) One copy to the chief clerk of the county
16 commissioners.

17 (ii) One copy of the portion of the roll that
18 contains the assessment of persons or property within
19 each school district to the secretary of the board of
20 school directors of the respective school district.

21 (iii) One copy of the portion of the roll that
22 contains the assessment of persons or property within
23 each city accepting the provisions of this chapter,
24 borough, town or township, to the respective city clerk,
25 borough secretary, town clerk or secretary or township
26 secretary.

27 (2) All copies of the roll so furnished shall for all
28 purposes be considered as originals. The original assessment
29 roll and the true copies may be corrected, amended or changed
30 after November 15 as circumstances may require. The copies,

1 in addition to the information required to be shown on the
2 original assessment roll, shall provide space to the right of
3 each assessment for the entry of all taxes which may be
4 levied thereon by the respective taxing districts. The
5 original assessment roll as corrected shall be preserved in
6 the office of the chief assessor or of the board and shall be
7 open to public inspection, subject to regulations that the
8 board may prescribe for the preservation and safekeeping of
9 the roll.

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

13 (i) The assessed value of real property.

14 (ii) The value of occupations pursuant to section
15 8665 (relating to assessment of occupations).

16 (iii) The number of persons subject to personal
17 taxes appearing in the assessment roll and taxable by the
18 respective taxing districts pursuant to section 8664
19 (relating to assessment of personal property).

20 § 8645. Service of notices.

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

25 § 8646. Notice of changes given to taxing authorities.

26 When the county assessment office makes any change in the
27 assessed value of a property, the county assessment office shall
28 give notice of the change to the taxing districts in which the
29 assessed property is located. The time limit within which the
30 taxing districts are entitled to appeal shall commence to run on

1 the day the notice is mailed.

2 § 8647. Application of assessment changed as result of appeal.

3 (a) General rule.--Except as provided in subsection (b), for
4 purposes of taxation, when there is a change in assessment made
5 by the board as a result of an assessment appeal, a taxing
6 district shall apply the changed assessment in computing taxes
7 imposed in the next fiscal year of the taxing district following
8 the fiscal year in which the board heard the appeal and rendered
9 its decision.

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

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

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

15 (3) Correction to assessments made due to clerical or
16 mathematical errors pursuant to section 8616 (relating to
17 clerical and mathematical errors).

18 § 8648. Special provisions relating to countywide revisions of
19 assessments.

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

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

1 (2) The chief assessor shall maintain a list of all
2 notices and the mailing dates for each and shall affix an
3 affidavit attesting to the mailing dates of the assessment
4 notices. This list shall be a permanent public record of the
5 county assessment office and available for public inspection.

6 (b) Informal review.--In conjunction with a countywide
7 revision of assessment, a designee of the county assessment
8 office may meet with property owners to review all proposed
9 assessments and correct errors prior to the completion of the
10 final assessment roll.

11 (c) Appeal process.--

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

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

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

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

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

3 (d) Common level ratio.--When a county has effected a
4 countywide revision of the assessment, which was used to develop
5 the common level ratio last determined by the State Tax
6 Equalization Board, the following shall apply:

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

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

21 SUBCHAPTER E

22 BOARDS AND APPEALS TO COURT

23 Sec.

24 8651. Board of assessment appeals and board of assessment
25 revision.

26 8652. Regulations of board.

27 8653. Auxiliary appeal boards and alternates.

28 8654. Appeals to court.

29 8655. Appeals by taxing districts.

30 § 8651. Board of assessment appeals and board of assessment

1 revision.

2 (a) Establishment and membership.--

3 (1) Counties of the second class A and third class
4 shall, and counties of the fourth through eighth classes may,
5 establish a board, to be known as the board of assessment
6 appeals, which shall be composed of three members. The
7 members of the board shall be appointed by the county
8 commissioners to serve for terms of four years each.
9 Vacancies on the board shall be filled by appointment by the
10 county commissioners for the unexpired terms. The salary of
11 the members of the board shall be fixed by the salary board
12 of the county.

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

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

22 (1) Appoint, with the approval of the county
23 commissioners, clerks, engineers and other employees as
24 necessary.

25 (2) Promulgate regulations as provided in section 8652
26 (relating to regulations of board).

27 (3) Hear and determine appeals, as provided in section
28 8644 (relating to notices, appeals and certification of
29 values).

30 (4) Establish the form of the assessment roll as

1 provided in section 8641 (relating to assessment roll and
2 interim assessments).

3 (5) Prepare annually and submit to the county
4 commissioners an estimate of the expense to be incurred
5 incidental to the carrying out of the provisions of this
6 chapter.

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

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

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

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

23 (2) The county commissioners shall appoint a chairman of
24 the board except when the county commissioners serve as the
25 board of assessment revision, in which case the commissioner
26 holding the oldest certificate of election shall be the
27 chairman.

28 § 8652. Regulations of board.

29 Subject to the approval of the county commissioners, the
30 board may adopt, amend, alter and rescind regulations for the

1 administration of and the conduct of business and proceedings
2 for itself and for auxiliary appeal boards. The regulations may
3 require a witness providing testimony at a hearing relative to
4 any aspect of the value of the real estate which is the subject
5 of the assessment or reassessment appeal to disclose, under
6 oath, whether any compensation paid for the testimony is
7 contingent on the result obtained. The regulations shall be in
8 writing and shall be a public record open to examination,
9 inspection and copying in accordance with the act of June 21,
10 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.
11 § 8653. Auxiliary appeal boards and alternates.

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

1 8652 (relating to regulations of board).

2 (b) Membership.--An auxiliary appeal board shall be composed
3 of three members who shall be appointed by the county
4 commissioners to serve for the time that the auxiliary appeal
5 board is in existence. Members of an auxiliary appeal board
6 shall be competent and qualified residents of the county.
7 Vacancies on an auxiliary appeal board shall be filled by
8 appointment by the county commissioners for the duration of the
9 auxiliary appeal board's existence, but the unavailability of a
10 member of the board for a scheduled hearing for which an
11 alternate member may be appointed in accordance with subsection
12 (c) shall not be considered a vacancy on the board. Any salary
13 of members of an auxiliary appeal board shall be fixed by the
14 salary board of the county.

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

1 § 8654. Appeals to court.

2 (a) Court of common pleas.--

3 (1) Following an appeal to the board, any appellant,
4 property owner or affected taxing district may appeal the
5 board's decision to the court of common pleas in the county
6 in which the property is located in accordance with the local
7 rules of court.

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

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

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

28 50% (PDR) x 15% = 7.5%

29 50% (PDR) - 7.5% = 42.5%

30 50% (PDR) + 7.5% = 57.5%

1 In this example, the ~~permissible~~ PERMISSIBLE ratio variance
2 is 42.5% to 57.5%.

3 (3) The court, after determining the market value of the
4 property pursuant to paragraph (2)(i) shall then apply the
5 established predetermined ratio to such value unless the
6 corresponding common level ratio determined pursuant to
7 paragraph (2)(ii) varies by more than 15% from the
8 established predetermined ratio, in which case the court
9 shall apply the applicable common level ratio to the
10 corresponding market value of the property.

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

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

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

1 (5) If a taxpayer or taxing district has filed an appeal
2 from an assessment, so long as the appeal is pending before
3 the board or before a court on appeal from the determination
4 of the board, as provided by statute, the appeal will also be
5 taken as an appeal by the appellant on the subject property
6 for any valuation for any assessment subsequent to the filing
7 of such appeal with the board and prior to the determination
8 of the appeal by the board or the court. This provision shall
9 be applicable to all pending appeals as well as future
10 appeals.

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

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

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

26 (b) Appeals to Commonwealth Court or Supreme Court.--The
27 board, or any party to the appeal to the court of common pleas,
28 may appeal from the judgment, order or decree of the court of
29 common pleas.

30 (c) Payment of taxes pending appeal.--An appeal shall not

1 prevent the collection of taxes based on the assessment
2 appealed. If the assessment is reduced, then any overpayment of
3 taxes together with interest at a rate pursuant to section 8643
4 (relating to spot reassessment) from the date of ~~the trial~~ <—
5 ~~court's order~~ OVERPAYMENT shall be returned to the person or <—
6 persons who paid the taxes. The appellant may protest the taxes
7 due. The protest must be in writing addressed to the tax
8 collector. It shall be the duty of the tax collector to notify
9 the taxing districts of any payment under protest by delivering
10 to them a copy of the protest. The taxing districts shall be
11 required to segregate 25% of the amount of the tax paid in a
12 separate account and shall not be permitted to expend any
13 portion of any segregated amount unless it first petitions the
14 court, alleging that the segregated amount is unjustly withheld.
15 The court shall have power to order the use by the taxing
16 district a portion of any segregated amount as the court deems
17 reasonably free from dispute, and the remainder of the
18 segregated amount shall be held segregated by the taxing
19 district, pending the final disposition of the appeal. Upon
20 final disposition of the appeal, the amount of the overpayment
21 found to be due the appellant as a refund shall also be a legal
22 setoff or credit against any future taxes assessed against the
23 appellant by the same taxing district. If a taxing district
24 alleges that it is unable to credit all of the refund due in one
25 year, the court, upon application of either party, shall
26 determine over what period of time the refund due shall be made,
27 and in what manner.

28 § 8655. Appeals by taxing districts.

29 A taxing district shall have the right to appeal any
30 assessment within its jurisdiction in the same manner, subject

1 to the same procedure, and with like effect as if such appeal
2 were taken by a taxable person with respect to his or her
3 assessment, and in addition may take an appeal from any decision
4 of the board or court of common pleas as though it had been a
5 party to the proceedings before the board or court even though
6 it was not a party in fact. A taxing district authority may
7 intervene in any appeal by a taxable person under section 8654
8 (relating to appeals to court) as a matter of right.

9 SUBCHAPTER F

10 MISCELLANEOUS PROVISIONS

11 Sec.

12 8661. Abstracts of building and demolition permits to be
13 forwarded to the county assessment office.

14 8662. Recorder of deeds to furnish record of conveyances,
15 compensation.

16 8663. Assessment of property of decedent's estates.

17 8664. Assessment of personal property.

18 8665. Assessment of occupations.

19 8666. Limitation on rates of specific taxes.

20 8667. Prohibition on certain levies.

21 8668. Optional use by cities.

22 § 8661. Abstracts of building and demolition permits to be
23 forwarded to the county assessment office.

24 (a) Permit.--Every municipality, third-party agency or the
25 Department of Labor and Industry responsible for the issuance of
26 building permits shall forward a copy of each building permit to
27 the county assessment office on or before the first day of every
28 month. Each building permit shall include the following
29 information:

30 (1) the date issued;

- 1 (2) the names and addresses of the owner or owners;
- 2 (3) the parcel identifier and tax map reference;
- 3 (4) the street address or location of the property for
- 4 which the permit was issued; and
- 5 (5) a brief description of the nature of the
- 6 improvements or demolition and its estimated cost.

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

12 (b) Substantial improvement.--Whenever any person makes
13 improvements to any real property, other than painting of or
14 normal regular repairs to a building, aggregating more than
15 \$2,500 in value and a building permit is not required for such
16 improvements, the property owner shall furnish the following
17 information to the board:

- 18 (1) the name and address of the person owning the
- 19 property;
- 20 (2) a description of the improvements made or to be made
- 21 to the property; and
- 22 (3) the dollar value of the improvements.

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

27 § 8662. Recorder of deeds to furnish record of conveyances,
28 compensation.

29 (a) Maintaining information.--For every deed or conveyance
30 of land recorded, the recorder of deeds shall document and

1 maintain the following information:

- 2 (1) the date of the deed or conveyance;
- 3 (2) the names of the grantor and grantee;
- 4 (3) the address of the grantee;
- 5 (4) the consideration mentioned in the deed;
- 6 (5) the municipality in which the property is located;
- 7 (6) the acreage of the land conveyed, if mentioned; and
- 8 (7) whether the land conveyed is a lot or lots on a
9 recorded plan and, if so, the designation assigned to the
10 land on the plan, if mentioned in the deed.

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

18 § 8663. Assessment of property of decedent's estates.

19 If an individual dies leaving real or personal property
20 which, by the existing laws of this Commonwealth is subject to
21 taxation for county purposes, the property, so long as it
22 belongs to the estate of the decedent, may be assessed in the
23 name of the decedent or in the name of the personal
24 representative.

25 § 8664. Assessment of personal property.

26 If personal property is subject to taxation for county
27 purposes it shall be assessed in the manner provided by existing
28 laws, except that the county commissioners shall fix the date as
29 of which the valuation of personal property shall be determined,
30 when and to whom returns of taxable personal property shall be

1 made, and when appeals from such assessments shall be heard in
2 the same manner and with like notice and like periods of time as
3 provided in this section for appeals from assessments of real
4 estate. Personal property assessments shall be entered on
5 separate assessment rolls.

6 § 8665. Assessment of occupations.

7 (a) Occupation taxes.--In accordance with the act of August
8 9, 1955 (P.L.323, No.130), known as The County Code, the county
9 commissioners in counties of the fourth through eighth classes
10 may by resolution levy a tax on trades, occupations, professions
11 and persons who follow no occupation or calling.

12 (b) List of taxables.--

13 (1) The county assessment office shall provide a listing
14 each year to the county commissioners of all taxable persons
15 within the county. This list shall set forth the following
16 information for each taxable person:

17 (i) Full name and street address.

18 (ii) Respective municipality and school district.

19 (iii) Occupation.

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

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

1 (c) Exemption.--Except where a higher exemption level is
2 specified in law, each county, city, borough, incorporated town,
3 township and school district may, by ordinance or resolution,
4 exempt any person whose total income from all sources is less
5 than \$12,000 per year from its per capita or similar head tax
6 and occupation tax, or any portion thereof. Each taxing
7 authority may adopt regulations for the processing of claims for
8 the exemption.

9 § 8666. Limitation on rates of specific taxes.

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

18 § 8667. Prohibition on certain levies.

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

24 § 8668. Optional use by cities.

25 (a) Election.--A city in any county to which this chapter
26 applies may, by adopting an ordinance, elect to become subject
27 to this chapter. A copy of the ordinance approved by the mayor,
28 or other comparable official if so required under an optional
29 form of government or home rule charter, and duly certified,
30 accompanied by a statement of the vote thereon, with the names

1 of the members of council voting for and against the ordinance,
2 shall be forwarded to and filed in the office of the Secretary
3 of the Commonwealth, and when so filed the Governor shall under
4 the great seal of the Commonwealth certify the acceptance of the
5 provisions of this chapter which certificate shall be recorded
6 among the minutes of the council and in the office for the
7 recording of deeds in the proper county. A city that has
8 previously opted to become subject to the act of May 21, 1943
9 (P.L.571, No.254), known as The Fourth to Eighth Class County
10 Assessment Law, or the act of June 26, 1931 (P.L.1379, No.348),
11 referred to as the Third Class County Assessment Board Law,
12 shall continue to be subject to this chapter.

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

28 (c) Alternate ratio.--If a city accepts this chapter in
29 accordance with subsection (a), all the provisions thereof shall
30 apply to the city except that a city may, by ordinance, elect to

1 adopt an established predetermined ratio different from that
2 used by the county.

3 Section 2. If a city of the third class accepts 53 Pa.C.S.
4 Ch. 86, all former city employees in the office of the city
5 assessor who are employed in the office of the county assessor
6 and who are members of the city's pension or retirement system
7 may, notwithstanding the provisions of section 10 of the act of
8 August 31, 1971 (P.L.398, No.96), known as the County Pension
9 Law, relating to compulsory membership, file an election in
10 writing with the county commissioners and the city pension board
11 within one year after they become county employees to retain
12 their membership in the city pension or retirement system. The
13 county shall deduct from the employees' salaries the amounts of
14 their contributions to the pension or retirement system of the
15 city and pay such deductions to the city pension or retirement
16 system. A member who files an election as provided in this
17 section may not thereafter elect to become a member of the
18 county's retirement system and shall continue to remain a member
19 of the city pension or retirement system until retirement.

20 Section 3. Repeals are as follows:

21 (1) The following acts or parts of acts are repealed
22 absolutely:

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

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

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

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

5 (3) All other acts and parts of acts are repealed
6 insofar as they are inconsistent with 53 Pa.C.S. Ch. 86.
7 Section 4. (a) The addition of 53 Pa.C.S. Ch. 86 is a
8 continuation of the following:

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

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

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

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

28 Section 4 5. This act shall take effect ~~in 60 days~~ JANUARY <—
29 1, 2007.