

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1438 Session of
2007

INTRODUCED BY SEIP, GOODMAN, ARGALL, HERSHEY, HORNAMAN, McCALL,
REICHLLEY AND YOUNGBLOOD, SEPTEMBER 25, 2007

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 25, 2007

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,
2 as amended, "An act creating in counties of the second A and
3 third class a board for the assessment and revision of taxes;
4 providing for the appointment of the members of such board by
5 the county commissioners; providing for their salaries,
6 payable by the county; abolishing existing boards; defining
7 the powers and duties of such board; regulating the
8 assessment of persons, property, and occupations for county,
9 borough, town, township, school, and poor purposes;
10 authorizing the appointment of subordinate assessors, a
11 solicitor, engineers, and clerks; providing for their
12 compensation, payable by such counties; abolishing the office
13 of ward, borough, and township assessors, so far as the
14 making of assessments and valuations for taxation is
15 concerned; and providing for the acceptance of this act by
16 cities," further providing for appeals by corporate
17 authorities.

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

20 Section 1. Section 18 of the act of June 26, 1931 (P.L.1379,
21 No.348), referred to as the Third Class County Assessment Board
22 Law, amended June 25, 1968 (P.L.258, No.122) and repealed in
23 part June 3, 1971 (P.L.118, No.6), is amended to read:

24 Section 18. (a) The corporate authorities of any borough,
25 town, township, school, institution and poor district, and

1 county, who may feel aggrieved by any assessment of property or
2 subjects of taxation for its corporate purposes, shall have the
3 right to appeal therefrom in entirety or by individual
4 assessments in the same manner, subject to the same procedure,
5 and with like effect as if such appeal were taken by a taxable
6 with respect to his assessment, and in addition may take an
7 appeal from any decision of the board or court of common pleas
8 as though it had been a party to the proceedings before such
9 board or court even though it was not such a party in fact. Such
10 authorities may intervene in any appeal by a taxable under
11 section 9 of this act as a matter of right.

12 (b) Other than during a countywide reassessment, an appeal
13 by such corporate authorities may be taken from an assessment
14 only when a parcel of land is divided and conveyed away in
15 smaller parcels, when improvements are made to real property or
16 when existing improvements are removed from real property or are
17 destroyed.

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