

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1439 Session of
2007

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

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 25, 2007

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employees; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; eliminating the triennial assessment;
22 and regulating certain assessments in all counties," further
23 providing for appeals by municipalities.

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

26 Section 1. Section 706 of the act of May 21, 1943 (P.L.571,
27 No.254), known as The Fourth to Eighth Class and Selective
28 County Assessment Law, repealed in part June 3, 1971 (P.L.118,

1 No.6), is amended to read:

2 Section 706. Appeals by Municipalities.--(a) The corporate
3 authorities of any county, borough, town, township or school
4 district, which may feel aggrieved by any assessment of any
5 property or other subject of taxation for its corporate
6 purposes, shall have the right to appeal therefrom in the same
7 manner, subject to the same procedure and with like effect as if
8 such appeal were taken by a taxable with respect to his
9 assessment, and in addition may take an appeal from any decision
10 of the board or court of common pleas as though it had been a
11 party to the proceedings before such board or court, even though
12 it was not such a party in fact.

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

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