

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1439 Session of
2007

INTRODUCED BY SEIP, GOODMAN, ARGALL, HERSHEY, HORNAMAN, McCALL,
REICHLEY, YOUNGBLOOD, GRUCELA, MANN, BEYER, BRENNAN, DALLY,
KORTZ, TANGRETTI, MANTZ AND CALTAGIRONE, SEPTEMBER 25, 2007

SENATOR BROWN, FINANCE, IN SENATE, AS AMENDED,
SEPTEMBER 22, 2008

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 AMENDING THE ACT OF JUNE 26, 1931 (P.L.1379, NO.348), ENTITLED, <—
25 AS AMENDED, "AN ACT CREATING IN COUNTIES OF THE SECOND A AND
26 THIRD CLASS A BOARD FOR THE ASSESSMENT AND REVISION OF TAXES;
27 PROVIDING FOR THE APPOINTMENT OF THE MEMBERS OF SUCH BOARD BY
28 THE COUNTY COMMISSIONERS; PROVIDING FOR THEIR SALARIES,
29 PAYABLE BY THE COUNTY; ABOLISHING EXISTING BOARDS; DEFINING
30 THE POWERS AND DUTIES OF SUCH BOARD; REGULATING THE
31 ASSESSMENT OF PERSONS, PROPERTY, AND OCCUPATIONS FOR COUNTY,

BOROUGH, TOWN, TOWNSHIP, SCHOOL, AND POOR PURPOSES;
AUTHORIZING THE APPOINTMENT OF SUBORDINATE ASSESSORS, A
SOLICITOR, ENGINEERS, AND CLERKS; PROVIDING FOR THEIR
COMPENSATION, PAYABLE BY SUCH COUNTIES; ABOLISHING THE OFFICE
OF WARD, BOROUGH, AND TOWNSHIP ASSESSORS, SO FAR AS THE
MAKING OF ASSESSMENTS AND VALUATIONS FOR TAXATION IS
CONCERNED; AND PROVIDING FOR THE ACCEPTANCE OF THIS ACT BY
CITIES," FURTHER PROVIDING FOR APPEALS BY CORPORATE
AUTHORITIES.

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

~~Section 1. Section 706 of the act of May 21, 1943 (P.L.571, <—
No.254), known as The Fourth to Eighth Class and Selective
County Assessment Law, repealed in part June 3, 1971 (P.L.118,
No.6), is amended to read:~~

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

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

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

SECTION 1. SECTION 18 OF THE ACT OF JUNE 26, 1931 (P.L.1379, <—

NO.348), REFERRED TO AS THE THIRD CLASS COUNTY ASSESSMENT BOARD LAW, AMENDED JUNE 25, 1968 (P.L.258, NO.122) AND REPEALED IN PART JUNE 3, 1971 (P.L.118, NO.6), IS AMENDED TO READ:

SECTION 18. (A) THE CORPORATE AUTHORITIES OF ANY BOROUGH, TOWN, TOWNSHIP, SCHOOL, INSTITUTION AND POOR DISTRICT, AND COUNTY, WHO MAY FEEL AGGRIEVED BY ANY ASSESSMENT OF PROPERTY OR SUBJECTS OF TAXATION FOR ITS CORPORATE PURPOSES, SHALL HAVE THE RIGHT TO APPEAL THEREFROM IN ENTIRETY OR BY INDIVIDUAL ASSESSMENTS IN THE SAME MANNER, SUBJECT TO THE SAME PROCEDURE, AND WITH LIKE EFFECT AS IF SUCH APPEAL WERE TAKEN BY A TAXABLE WITH RESPECT TO HIS ASSESSMENT, AND IN ADDITION MAY TAKE AN APPEAL FROM ANY DECISION OF THE BOARD OR COURT OF COMMON PLEAS AS THOUGH IT HAD BEEN A PARTY TO THE PROCEEDINGS BEFORE SUCH BOARD OR COURT EVEN THOUGH IT WAS NOT SUCH A PARTY IN FACT. SUCH AUTHORITIES MAY INTERVENE IN ANY APPEAL BY A TAXABLE UNDER SECTION 9 OF THIS ACT AS A MATTER OF RIGHT.

(B) IN AN APPEAL BY A CORPORATE AUTHORITY UNDER SUBSECTION (A), AN ASSESSMENT MAY BE CHANGED ONLY IF ONE OF THE FOLLOWING APPLIES:

(1) THE APPEAL IS FROM AN ASSESSMENT ESTABLISHED DURING A COUNTYWIDE REASSESSMENT AND THE APPEAL IS FILED NO LATER THAN THE FIRST DAY OF SEPTEMBER OF THE TAXABLE YEAR FOLLOWING THE YEAR FOR WHICH THE NEWLY ESTABLISHED VALUES FROM THE COUNTYWIDE REASSESSMENT SHALL TAKE EFFECT.

(2) THE PROPERTY OR PARCEL HAS BEEN DIVIDED AND CONVEYED AWAY IN SMALLER PARCELS.

(3) IMPROVEMENTS HAVE BEEN MADE TO REAL PROPERTY.

(4) EXISTING IMPROVEMENTS HAVE BEEN REMOVED FROM REAL PROPERTY OR HAVE BEEN DESTROYED.

(5) ONE OF THE FOLLOWING OCCURS:

1 (I) THE PROPERTY HAS AN ASSESSED VALUE WHICH, WHEN DIVIDED
2 BY THE COUNTY'S COMMON LEVEL RATIO MOST RECENTLY DETERMINED BY
3 THE STATE TAX EQUALIZATION BOARD, RESULTS IN A VALUE THAT IS AT
4 LEAST TWO HUNDRED THOUSAND DOLLARS (\$200,000) LESS THAN ITS
5 ACTUAL CURRENT MARKET VALUE.

6 (II) THE ADDITIONAL REVENUE TO BE COLLECTED BY THE APPEALING
7 CORPORATE AUTHORITY IS GREATER THAN OR EQUAL TO FIVE THOUSAND
8 DOLLARS (\$5,000) PER YEAR.

9 SECTION 2. THE ADDITION OF SECTION 18(B) OF THE ACT SHALL
10 APPLY TO APPEALS FILED ON OR AFTER JULY 1, 2008.

11 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.