
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1491 Session of
2007

INTRODUCED BY TANGRETTI, FREEMAN, KESSLER, ROSS AND GINGRICH,
JUNE 6, 2007

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 6, 2007

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 and Selective County Assessment Law and provisions of The
5 County Code relating to auxiliary board of assessment appeals
6 and assessment of signs and sign structures; and making
7 related repeals.

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

10 Section 1. Chapter 86 heading of Title 53 of the
11 Pennsylvania Consolidated Statutes is amended and the chapter is
12 amended by adding subchapters to read:

13 CHAPTER 86

14 [(Reserved)]

15 CONSOLIDATED COUNTY ASSESSMENT

16 Subchapter

17 A. Preliminary Provisions

18 B. Subjects of Local Taxation; Exceptions; Special
19 Provisions on Assessments

20 C. County Assessment Office

1 D. Assessment Roll, Valuation, Notice and Appeals

2 E. Boards and Appeals to Court

3 F. Miscellaneous Provisions

4 SUBCHAPTER A

5 PRELIMINARY PROVISIONS

6 Sec.

7 8601. Short title and scope of chapter.

8 8602. Definitions.

9 8603. Excluded provisions.

10 8604. Construction.

11 § 8601. Short title and scope of chapter.

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

14 (b) Scope.--

15 (1) This chapter shall apply to all of the following:

16 (i) Counties of the second class A, third, fourth,
17 fifth, sixth, seventh and eighth classes of the
18 Commonwealth.

19 (ii) Cities that elect to become subject to this
20 chapter in accordance with section 8668 (relating to
21 optional use by cities).

22 (2) In addition to the applicability under paragraph
23 (1), the following provisions apply to counties of the first
24 and second class:

25 (i) Section 8611(b)(5) (relating to subjects of
26 local taxation).

27 (ii) Section 8642(b)(2) (relating to valuation of
28 property).

29 § 8602. Definitions.

30 The following words and phrases when used in this chapter

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

3 "Assessed value." The assessment placed on real property by
4 a county assessment office upon which all real estate taxes
5 shall be calculated.

6 "Assessment." Assessed value.

7 "Auxiliary appeal board." An auxiliary board of assessment
8 appeals created in accordance with section 8653 (relating to
9 auxiliary appeal boards and alternates).

10 "Base year." The year upon which real property market values
11 are based for the most recent countywide revision of assessment
12 of real property or other prior year upon which the market value
13 of all real property of the county is based for assessment
14 purposes. Real property market values shall be equalized within
15 the county and any changes by the board shall be expressed in
16 terms of base year values.

17 "Board." The board of assessment appeals or the board of
18 assessment revision established in accordance with section 8651
19 (relating to board of assessment appeals and board of assessment
20 revision). The term, when used in conjunction with hearing and
21 determining appeals from assessments, shall include an auxiliary
22 appeal board.

23 "Board of assessment appeals." The assessment appeals board
24 in counties of the second class A and third class, and in
25 counties of the fourth through eighth classes, where the county
26 commissioners do not serve as a board of assessment revision.

27 "Board of assessment revision." County commissioners in
28 counties of the fourth through eighth classes when serving as an
29 assessment appeals board.

30 "Chief assessor." The individual appointed by the board of

1 county commissioners with the advice of the board of assessment
2 appeals in accordance with section 8631 (relating to chief
3 assessor).

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

10 "County assessment office." The division of county
11 government responsible for preparing and maintaining the
12 assessment rolls, the uniform parcel identifier systems, tax
13 maps and other administrative duties relating to the assessment
14 of real property in accordance with this chapter.

15 "County commissioners." The board of county commissioners
16 or, in home rule charter counties, the body or individual
17 exercising the equivalent authority.

18 "Countywide revision of assessment." A change in the
19 established predetermined ratio or revaluation of all real
20 property within a county.

21 "Established predetermined ratio." The ratio of assessed
22 value to market value established by the board of county
23 commissioners and uniformly applied in determining assessed
24 value in any year.

25 "Interim assessment." A change to the assessment roll
26 anytime during the year.

27 "Municipality." A county, city, borough, incorporated town
28 or township.

29 "Parcel identifier." An identifying number assigned to real
30 property in accordance with the act of January 15, 1988 (P.L.1,

1 No.1), known as the Uniform Parcel Identifier Law.

2 "Taxing district." A county, city, borough, incorporated
3 town, township, school district or county institution district.

4 "Spot reassessment." The reassessment of a property or
5 properties by a county assessment office that is not conducted
6 as part of a countywide revision of assessment and which
7 creates, sustains or increases disproportionality among
8 properties' assessed values. The term does not include board
9 action ruling on an appeal.

10 § 8603. Excluded provisions.

11 Except as otherwise provided in this chapter, this chapter
12 does not repeal or modify:

13 (1) The act of June 17, 1913 (P.L.507, No.335), entitled
14 "An act to provide revenue for State and county purposes,
15 and, in cities coextensive with counties, for city and county
16 purposes; imposing taxes upon certain classes of personal
17 property; providing for the assessment and collection of the
18 same; providing for the duties and compensation of
19 prothonotaries and recorders in connection therewith; and
20 modifying existing legislation which provided for raising
21 revenue for State purposes."

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

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

27 § 8604. Construction.

28 (a) Dates mandatory.--All dates specified in this chapter
29 for the performance of any acts or duties shall be construed to
30 be mandatory and not discretionary with the officials or other

1 persons who are designated by this chapter to perform such acts
2 or duties.

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

6 SUBCHAPTER B

7 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

8 SPECIAL PROVISIONS ON ASSESSMENTS

9 Sec.

10 8611. Subjects of local taxation.

11 8612. Exemptions from taxation.

12 8613. Temporary tax exemption for residential construction.

13 8614. Temporary assessment change for real estate subject to a
14 sewer connection ban order.

15 8615. Catastrophic loss.

16 8616. Clerical and mathematical errors.

17 8617. Changes in assessed valuation.

18 8618. Assessment of lands divided by boundary lines.

19 8619. Separate assessment of coal and surface.

20 8620. Assessment of real estate subject to ground rent or
21 mortgage.

22 8621. Assessment of mobile homes and house trailers.

23 8622. Taxing districts lying in more than one county and
24 choice of assessment ratio.

25 8623. Limitation on tax increase after countywide reassessment.

26 § 8611. Subjects of local taxation.

27 (a) Subjects of taxation enumerated.--Except as provided in
28 subsection (b), all subjects and property made taxable by the
29 laws of this Commonwealth for county, city, borough, town,
30 township and school district purposes shall, as provided in this

1 chapter, be valued and assessed at the annual rates, including
2 all:

3 (1) Real estate, namely:

4 (i) houses;

5 (ii) house trailers and mobile homes permanently
6 attached to land or connected with water, gas, electric
7 or sewage facilities;

8 (iii) buildings permanently attached to land or
9 connected with water, gas, electric or sewage facilities;

10 (iv) lands, lots of ground and ground rents, trailer
11 parks and parking lots;

12 (v) mills and manufactories of all kinds, furnaces,
13 forges, bloomeries, distilleries, sugar houses, malt
14 houses, breweries, tan yards, fisheries, ferries and
15 wharves;

16 (vi) all office buildings;

17 (vii) that portion of a steel, lead, aluminum or
18 like melting and continuous casting structure which
19 encloses or provides shelter or protection from the
20 elements for the various machinery, tools, appliances,
21 equipment, materials or products involved in the mill,
22 mine, manufactory or industrial process; and

23 (viii) telecommunication towers that have become
24 affixed to land.

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

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

28 (1) Machinery, tools, appliances and other equipment
29 contained in any mill, mine, manufactory or industrial
30 establishment shall not be considered or included as a part

1 of the real estate in determining the value for taxation of
2 the mill, mine, manufactory or industrial establishment.

3 (2) Silos used predominantly for processing or storage
4 of animal feed incidental to operation of the farm on which
5 it is located, freestanding detachable grain bins or corn
6 cribs used exclusively for processing or storage of animal
7 feed incidental to the operation of the farm on which it is
8 located and inground and aboveground structures and
9 containments used predominantly for processing and storage of
10 animal waste and composting facilities incidental to
11 operation of the farm on which the structures and
12 containments are located shall not be considered or included
13 as part of the real estate.

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

17 (4) No sign or sign structure primarily used to support
18 or display a sign shall be assessed as real property by a
19 county for purposes of the taxation of real property by the
20 county or a political subdivision located within the county
21 or by a municipality located within the county authorized to
22 assess real property for purposes of taxation, regardless of
23 whether the sign or sign structure has become affixed to the
24 real estate.

25 (5) No wind turbine generators or related wind energy
26 appliances and equipment, including towers and tower
27 foundations, shall be considered or included as part of the
28 real property in determining the fair market value and
29 assessment of real property used for the purpose of wind
30 energy generation. Real property used for the purpose of wind

1 energy generation shall be valued under section 8642(b)(2)
2 (relating to valuation of property).

3 § 8612. Exemptions from taxation.

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

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

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

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

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

28 (ii) The property of purely public charities is
29 necessary to and actually used for the principal purposes
30 of the institution and not used in such a manner as to

1 compete with commercial enterprise.

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

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

27 (6) All courthouses and jails with the grounds annexed
28 and necessary for their occupancy and use.

29 (7) All public parks owned and held by trustees for the
30 benefit of the public and used for amusements, recreation,

1 sports and other public purposes without profit.

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

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

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

19 (11) All real property owned by one or more institutions
20 of purely public charity, used and occupied partly by the
21 owner or owners and partly by other institutions of purely
22 public charity and necessary for the occupancy and use of the
23 institutions so using it.

24 (12) All playgrounds with the equipment and grounds
25 annexed necessary for the occupancy and use of the
26 playgrounds, founded, endowed or maintained by public or
27 private charity which apply their revenue to the support and
28 repair of the playgrounds and to increase the efficiency and
29 facilities thereof, either in ground or buildings, or
30 otherwise, and for no other purpose, and owned, leased,

1 possessed or controlled by public school boards or properly
2 organized and duly constituted playground associations, and
3 approved and accepted by the board of the county in which the
4 playgrounds are situated. A school board may, by resolution,
5 agree to pay for grading, paving, macadamizing, maintenance
6 or improvement of streets or roads abutting land owned by the
7 school district.

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

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

27 (15) Notwithstanding the provisions of subsection (b) or
28 any other provision of this chapter to the contrary, all fire
29 and rescue stations which are founded, endowed and maintained
30 by public or private charity, together with the grounds

1 annexed and necessary for the occupancy and use of the fire
2 and rescue stations, and social halls and grounds owned and
3 occupied by fire and rescue stations and used on a regular
4 basis for activities which contribute to the support of fire
5 and rescue stations, as long as the net receipts from the
6 activities are used solely for the charitable purposes of the
7 fire and rescue stations.

8 (b) Exceptions.--

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

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

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

1 § 8613. Temporary tax exemption for residential construction.

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

16 § 8614. Temporary assessment change for real estate subject to
17 a sewer connection ban order.

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

28 § 8615. Catastrophic loss.

29 (a) General rule.--Persons who have suffered catastrophic
30 losses to their property shall have the right to appeal before

1 the board within the remainder of the county fiscal year in
2 which the catastrophic loss occurred, or within six months of
3 the date on which the catastrophic loss occurred, whichever
4 period is longer. The duty of the board shall be to reassess the
5 property to reflect the loss in value from the date of the loss
6 to the end of the taxable year. Any property improvements made
7 subsequent to the catastrophic loss in the same tax year shall
8 not be added to the assessment roll for the remainder of that
9 tax year but shall be added for the following year.

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

12 (1) shall be reflected by the appropriate taxing
13 authorities in the form of a credit for the succeeding tax
14 year; or

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

28 (c) Definition.--As used in this section, the term
29 "catastrophic loss" means any loss due to mine subsidence, fire,
30 flood or other natural disaster which affects the physical state

1 of the real property and which exceeds 50% of the market value
2 of the real property prior to the loss. The term "catastrophic
3 loss" shall also mean any loss which exceeds 50% of the market
4 value of the real property prior to the loss incurred by
5 residential property owners who are not deemed responsible
6 parties under the Comprehensive Environmental Response,
7 Compensation, and Liability Act of 1980 or the Hazardous Sites
8 Cleanup Act and whose residential property is included or
9 proposed to be included as residential property on:

10 (1) the National Priority List by the Environmental
11 Protection Agency under the Comprehensive Environmental
12 Response, Compensation, and Liability Act of 1980; or

13 (2) the State Priority List by the Department of
14 Environmental Resources under the Hazardous Sites Cleanup
15 Act.

16 § 8616. Clerical and mathematical errors.

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

29 (b) Increases.--Nothing in this section shall be construed
30 as prohibiting an assessment office from increasing an

1 assessment for the current taxable year upon the discovery of a
2 clerical or mathematical error.

3 § 8617. Changes in assessed valuation.

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

15 (b) Construction.--A change in the assessed valuation on
16 real property authorized by this section shall not be construed
17 a spot reassessment under section 8643 (relating to spot
18 reassessment).

19 § 8618. Assessment of lands divided by boundary lines.

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

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

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

30 (3) If vacant land is divided by the boundary lines of

1 two counties, the land shall be assessed in each county in
2 which it is located.

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

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

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

14 (3) If vacant land is divided by the boundary lines of
15 two townships, the land shall be assessed in each township in
16 which it is located.

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

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

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

30 (2) If the boundary lines pass through the mansion

1 house, the lands shall be assessed in the city or borough in
2 which the larger portion of the mansion house is located.

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

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

14 § 8619. Separate assessment of coal and surface.

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

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

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

26 § 8621. Assessment of mobile homes and house trailers.

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

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

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

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

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

27 (e) Penalty.--Any person who moves a mobile home or house
28 trailer from the territorial limits of the taxing district
29 without first having obtained a removal permit issued under this
30 chapter shall, upon summary conviction, be sentenced to pay a

1 fine of \$100 and costs of prosecution or to imprisonment for not
2 more than 30 days, or both.

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

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

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

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

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

23 (b) Multiple counties.--In the case of school districts
24 lying in more than one county, section 672.1 of the act of March
25 10, 1949 (P.L.30, No.14), known as the Public School Code of
26 1949, shall apply.

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

29 (1) For county tax purposes, the lands and properties
30 within the borough shall be assessed by the county assessment

1 office of the county in which the lands and properties are
2 located.

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

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

10 (a) Scope.--

11 (1) Except as set forth in paragraph (2), this section
12 applies to taxing districts in counties within the scope of
13 this chapter under section 8601(b)(1) (relating to short
14 title and scope of chapter).

15 (2) This section does not apply to a school district
16 subject to section 327 of the act of June 27, 2006 (1st
17 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

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

29 (c) Final tax rate.--After establishing a tax rate under
30 subsection (b), a taxing district may, by a separate and

1 specific vote, establish a final tax rate for the first year in
2 which the reassessment is implemented to levy its real estate
3 taxes on the revised assessment. The tax rate under this
4 subsection shall be fixed at a figure which limits the total
5 amount of taxes levied for that year against the real properties
6 contained in the duplicate for the preceding year to not more
7 than 10% greater than the total amount it levied on the
8 properties the preceding year, notwithstanding the increased
9 valuations of the properties under the revised assessment.

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

16 (e) Court approval.--With the approval of the court of
17 common pleas, upon good cause shown, any taxing district may
18 increase the tax rate prescribed in this section,
19 notwithstanding the provisions of this section.

20 SUBCHAPTER C

21 COUNTY ASSESSMENT OFFICE

22 Sec.

23 8631. Chief assessor.

24 8632. Subordinate assessors.

25 8633. Solicitor.

26 8634. Assessment records system.

27 § 8631. Chief assessor.

28 (a) Appointment.--In each county a chief assessor shall be
29 appointed. The chief assessor shall be appointed by the county
30 commissioners with the advice of the board.

1 (b) Qualifications.--Any person appointed as a chief
2 assessor under this chapter shall be a Certified Pennsylvania
3 Evaluator pursuant to the act of April 16, 1992 (P.L.155,
4 No.28), known as the Assessors Certification Act. Any person
5 employed as a chief assessor on the effective date of this
6 chapter shall obtain certification in accordance with the
7 Assessors Certification Act.

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

10 (1) Hire subordinate assessors under section 8632
11 (relating to subordinate assessors).

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

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

17 (4) Prepare an assessment roll in accordance with this
18 chapter.

19 (5) Supervise and direct the activities of the
20 subordinate assessors and other employees subject to
21 regulations prescribed by the board.

22 (6) Perform all duties imposed upon the chief assessor
23 by this chapter.

24 (d) Compensation.--The chief assessor shall receive
25 compensation as determined by the salary board of the county.
26 § 8632. Subordinate assessors.

27 (a) Hiring and compensation.--The chief assessor, with the
28 approval of the board, shall hire subordinate assessors subject
29 to any applicable county personnel policy and regulations of the
30 board, as necessary in carrying out the duties imposed by this

1 chapter. A subordinate assessor shall receive compensation as
2 determined by the salary board of the county.

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

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

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

15 § 8633. Solicitor.

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

25 § 8634. Assessment records system.

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

28 (1) Tax maps of the entire county drawn to scale or
29 aerial maps, which maps shall indicate all property and lot
30 lines, set forth dimensions or areas and identify the

1 respective parcels or lots by a number system.

2 (2) Property record cards identifying the property
3 location on the tax maps and any uniform parcel identifier
4 which may have been assigned, and acreage or dimensions,
5 description of improvements, if any, the owner's name and
6 mailing address and date of acquisition, the purchase price,
7 if any, set forth in the deed of acquisition and the assessed
8 valuation.

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

13 SUBCHAPTER D

14 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

15 Sec.

16 8641. Assessment roll and interim revisions.

17 8642. Valuation of property.

18 8643. Spot reassessment.

19 8644. Notices, appeals and certification of values.

20 8645. Service of notices.

21 8646. Notice of changes given to taxing authorities.

22 8647. Application of assessment changed as result of appeal.

23 8648. Special provisions relating to countywide revisions of
24 assessments.

25 § 8641. Assessment roll and interim revisions.

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

1 (b) Form of assessment roll.--The board shall determine the
2 form of the assessment roll which shall include the following
3 for each taxing district:

4 (1) The name of the last known owner of record of each
5 parcel with the last known address of the owner.

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

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

10 (4) The aggregate assessments for each municipality.

11 (5) The assessment of each parcel exempted from local
12 taxation.

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

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

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

1 (i) The fact that the assessment roll has been
2 completed.

3 (ii) The place where and time when the assessment
4 roll will be open for inspection.

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

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

13 § 8642. Valuation of property.

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

21 (b) Valuation.--

22 (1) Except as set forth in paragraph (2), the following
23 apply:

24 (i) In arriving at actual value, the price at which
25 any property may actually have been sold, either in the
26 base year or in the current taxable year, shall be
27 considered but shall not be controlling.

28 (ii) The selling price shall be subject to revision
29 by increase or decrease to accomplish equalization with
30 other similar property within the county.

1 (iii) In arriving at the actual value, the following
2 methods must be considered in conjunction with one
3 another:

4 (A) Cost approach, that is, reproduction or
5 replacement, as applicable, less depreciation and all
6 forms of obsolescence.

7 (B) Comparable sales approach.

8 (C) Income approach.

9 (2) The valuation of real property used for the purpose
10 of wind energy generation for assessment purposes shall be
11 developed by the county assessor utilizing the income
12 capitalization approach to value. The valuation shall be
13 determined by the capitalized value of the land lease
14 agreements, supplemented by the sales comparison data
15 approach as deemed necessary by the county assessor. The
16 lessee, or lessor on behalf of the lessee, shall provide the
17 nonproprietary lease and lease income information reasonably
18 needed by the county assessor to determine value by September
19 1.

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

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

25 (2) Federal or State income tax credits with respect to
26 property shall not be considered real property or income
27 attributable to real property.

28 § 8643. Spot reassessment.

29 The county assessment office is prohibited from engaging in
30 the practice of spot reassessment. In the event that the county

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

14 § 8644. Notices, appeals and certification of values.

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

21 (1) Mailing date.

22 (2) Property location.

23 (3) Parcel identifier.

24 (4) Effective date.

25 (5) Established predetermined ratio.

26 (6) Base year value.

27 (7) Old assessment.

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

30 (b) Mailing and notice of appeal.--The notice shall be

1 mailed within five days from the date the county assessment
2 office makes the change or addition to its official records. The
3 notice shall state that any persons aggrieved by the assessment
4 and the affected taxing districts may file an appeal to the
5 board within 40 days of the date of the notice. The appeal shall
6 be in writing and shall identify the following:

7 (1) Appellant.

8 (2) Property location.

9 (3) Owner.

10 (4) Assessment or assessments by which the person is
11 aggrieved.

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

14 (c) Annual appeal deadline.--

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

24 (i) Appellant.

25 (ii) Property location.

26 (iii) Owner.

27 (iv) Assessment or assessments by which the person
28 is aggrieved.

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

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

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

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

19 (e) Appeals.--

20 (1) The board shall meet for the hearing of appeals and
21 shall meet for this purpose until all appeals have been heard
22 and acted upon. The board shall have the power to compel the
23 attendance of witnesses and the furnishing of documents. For
24 the purpose of examining witnesses, any member of the board
25 may administer oaths. All appeals other than appeals brought
26 under section 8641(c) shall be heard and acted upon no later
27 than October 31. When an appeal has been filed, the board
28 shall notify the appellant, property owner and each affected
29 taxing district of the time and place of the hearing. Each
30 party attending the hearing shall have the right to examine

1 any witness. The notice shall be mailed to the appellant at
2 the address designated in the appeal. Notices required by
3 this section shall be mailed no later than 20 days preceding
4 the appeal.

5 (2) In any assessment appeal the board shall determine
6 the market value of the property and shall apply the
7 established predetermined ratio to that value, unless the
8 common level ratio last published by the State Tax
9 Equalization Board varies by more than 15% from the
10 established predetermined ratio, in which case the board
11 shall apply that same common level ratio to the market value
12 of the property. Nothing in this paragraph shall prevent an
13 appellant from appealing a base year valuation without
14 reference to ratio. When the board has completed the appeal
15 hearings, it shall give written notice of its decision to the
16 appellant, property owner and affected taxing districts no
17 later than November 15. The county assessment office shall
18 make the appropriate changes in the assessment roll to
19 conform to the decision of the board.

20 (3) Nothing in this subsection shall be construed to
21 abridge, alter or limit the right of an appellant to assert a
22 challenge under section 1 of Article VIII of the Constitution
23 of Pennsylvania.

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

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

29 (i) One copy to the chief clerk of the county
30 commissioners.

1 (ii) One copy of the portion of the roll that
2 contains the assessment of persons or property within
3 each school district to the secretary of the board of
4 school directors of the respective school district.

5 (iii) One copy of the portion of the roll that
6 contains the assessment of persons or property within
7 each city accepting the provisions of this chapter,
8 borough, town or township, to the respective city clerk,
9 borough secretary, town clerk or secretary or township
10 secretary.

11 (2) All copies of the roll so furnished shall for all
12 purposes be considered as originals. The original assessment
13 roll and the true copies may be corrected, amended or changed
14 after November 15 as circumstances may require. The copies,
15 in addition to the information required to be shown on the
16 original assessment roll, shall provide space to the right of
17 each assessment for the entry of all taxes which may be
18 levied thereon by the respective taxing districts. The
19 original assessment roll as corrected shall be preserved in
20 the office of the chief assessor or of the board and shall be
21 open to public inspection, subject to regulations that the
22 board may prescribe for the preservation and safekeeping of
23 the roll.

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

27 (i) The assessed value of real property.

28 (ii) The value of occupations pursuant to section
29 8665 (relating to assessment of occupations).

30 (iii) The number of persons subject to personal

1 taxes appearing in the assessment roll and taxable by the
2 respective taxing districts pursuant to section 8664
3 (relating to assessment of personal property).

4 § 8645. Service of notices.

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

9 § 8646. Notice of changes given to taxing authorities.

10 If the county assessment office makes any change in the
11 assessed value of a property, the county assessment office shall
12 give notice of the change to the taxing districts in which the
13 assessed property is located. The time limit within which the
14 taxing districts are entitled to appeal shall commence to run on
15 the day the notice is mailed.

16 § 8647. Application of assessment changed as result of appeal.

17 (a) General rule.--Except as provided in subsection (b), for
18 purposes of taxation, if there is a change in assessment made by
19 the board as a result of an assessment appeal, a taxing district
20 shall apply the changed assessment in computing taxes imposed in
21 the next fiscal year of the taxing district following the fiscal
22 year in which the board heard the appeal and rendered its
23 decision.

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

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

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

29 (3) Correction to assessments made due to clerical or
30 mathematical errors pursuant to section 8616 (relating to

1 clerical and mathematical errors).

2 § 8648. Special provisions relating to countywide revisions of
3 assessments.

4 (a) Notice requirements.--If any county proposes to
5 institute a countywide revision of assessments upon real
6 property, the following notice requirements shall apply:

7 (1) Each property owner shall be notified by mail at the
8 property owner's last known address of the value of the new
9 assessment, the value of the old assessment and the right to
10 appeal within 40 days as provided in subsection (c)(1). The
11 notice shall state a mailing date and shall be deposited in
12 the United States mail on that date. The notice shall be
13 deemed received by the property owner on the date deposited
14 in the United States mail.

15 (2) The chief assessor shall maintain a list of all
16 notices and the mailing dates for each and shall affix an
17 affidavit attesting to the mailing dates of the assessment
18 notices. This list shall be a permanent public record of the
19 county assessment office and available for public inspection.

20 (b) Informal review.--In conjunction with a countywide
21 revision of assessment, a designee of the county assessment
22 office may meet with property owners to review all proposed
23 assessments and correct errors prior to the completion of the
24 final assessment roll.

25 (c) Appeal process.--

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

29 (2) The county assessment office shall mail all notices
30 on or before July 1. The board in its discretion may commence

1 with the hearing of appeals 40 days following the mailing of
2 the initial notices of reassessment.

3 (3) The county assessment office shall notify each
4 appellant, property owner, if not the appellant, and each
5 affected taxing district of the time and place of hearing on
6 the appeal by mailing a notice no later than 20 days prior to
7 the scheduled hearing date. Any appellant who fails to appear
8 for hearing at the time fixed shall be conclusively presumed
9 to have abandoned the appeal unless the hearing date is
10 rescheduled by the mutual consent of the appellant and the
11 board.

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

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

17 (d) Common level ratio.--If a county has effected a
18 countywide revision of the assessment, which was used to develop
19 the common level ratio last determined by the State Tax
20 Equalization Board, the following shall apply:

21 (1) If a county changes its assessment base by applying
22 a change in predetermined ratio, the board shall apply the
23 percentage change between the existing predetermined ratio
24 and newly established predetermined ratio to the county's
25 common level ratio to establish the certified revised common
26 level ratio for the year in which the assessment was revised.

27 (2) If the county performs a countywide revision of
28 assessment by revaluing the properties and applying an
29 established predetermined ratio, the board shall utilize the
30 established predetermined ratio instead of the common level

1 ratio for the year in which the assessment was revised and
2 until the time that the common level ratio determined by the
3 State Tax Equalization Board reflects the revaluing of
4 properties resulting from the revision of assessments.

5 SUBCHAPTER E

6 BOARDS AND APPEALS TO COURT

7 Sec.

8 8651. Board of assessment appeals and board of assessment
9 revision.

10 8652. Regulations of board.

11 8653. Auxiliary appeal boards and alternates.

12 8654. Appeals to court.

13 8655. Appeals by taxing districts.

14 § 8651. Board of assessment appeals and board of assessment
15 revision.

16 (a) Establishment and membership.--

17 (1) Counties of the second class A and third class
18 shall, and counties of the fourth through eighth classes may,
19 establish a board, to be known as the board of assessment
20 appeals, which shall be composed of three members. The
21 members of the board shall be appointed by the county
22 commissioners to serve for terms of four years each.
23 Vacancies on the board shall be filled by appointment by the
24 county commissioners for the unexpired terms. The salary of
25 the members of the board shall be fixed by the salary board
26 of the county.

27 (2) In each county of the fourth through eighth classes
28 that has not created a separate board of assessment appeals
29 in accordance with paragraph (1), there is established a
30 board of assessment revision. The county commissioners shall

1 serve as a board of assessment revision. The county
2 commissioner holding the oldest certificate of election shall
3 be the chairman.

4 (b) Powers and duties of board.--The board has the following
5 powers and duties:

6 (1) Appoint, with the approval of the county
7 commissioners, clerks, engineers and other employees as
8 necessary.

9 (2) Promulgate regulations as provided in section 8652
10 (relating to regulations of board).

11 (3) Hear and determine appeals, as provided in section
12 8644 (relating to notices, appeals and certification of
13 values).

14 (4) Establish the form of the assessment roll as
15 provided in section 8641 (relating to assessment roll and
16 interim revisions).

17 (5) Prepare annually and submit to the county
18 commissioners an estimate of the expense to be incurred
19 incidental to the carrying out of the provisions of this
20 chapter.

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

23 (c) Expenses to be paid by county.--The county commissioners
24 shall appropriate annually to the board funds necessary for the
25 payment of salaries, wages and other expenses incurred in
26 carrying out the duties imposed upon the board and its employees
27 by this chapter.

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

29 (1) The members of the board shall meet and organize as
30 a board at the same time and place as the county

1 commissioners meet for the purpose of organizing. The board
2 shall meet from time to time at the call of the chairman or
3 of any member, upon personal notice to each member. No action
4 shall be taken by the board except by a majority vote of all
5 the members of the board, and all actions of the board shall
6 be recorded in writing.

7 (2) The county commissioners shall appoint a chairman of
8 the board unless the county commissioners serve as the board
9 of assessment revision, in which case the commissioner
10 holding the oldest certificate of election shall be the
11 chairman.

12 § 8652. Regulations of board.

13 Subject to the approval of the county commissioners, the
14 board may adopt, amend, alter and rescind regulations for the
15 administration of and the conduct of business and proceedings
16 for itself and for auxiliary appeal boards. The regulations may
17 require a witness providing testimony at a hearing relative to
18 any aspect of the value of the real estate which is the subject
19 of the assessment or reassessment appeal to disclose, under
20 oath, whether any compensation paid for the testimony is
21 contingent on the result obtained. The regulations shall be in
22 writing and shall be a public record open to examination,
23 inspection and copying in accordance with the act of June 21,
24 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.

25 § 8653. Auxiliary appeal boards and alternates.

26 (a) Establishment and authority.--In conjunction with a
27 countywide revision of assessments involving either a change in
28 the established predetermined ratio, or revaluing the properties
29 and applying the predetermined ratio, or in conjunction with the
30 homestead exclusion pursuant to Subchapter F of Chapter 85

1 (relating to homestead property exclusion) or Ch. 3 Subchapter E
2 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1),
3 known as the Taxpayer Relief Act, the county commissioners may
4 establish up to four temporary auxiliary appeal boards, each to
5 be known as an auxiliary appeal board. The term of existence for
6 an auxiliary appeal board shall be the period of time required
7 by the auxiliary appeal board to hear and determine appeals from
8 new assessment values in accordance with this chapter and
9 appeals taken from assessments in the next succeeding year or
10 the period of time required to hear and determine appeals
11 arising from applications for the homestead exclusion. The
12 authority of an auxiliary appeal board shall be limited to
13 hearing and determining appeals from assessments in accordance
14 with the provisions of this chapter and the regulations of the
15 board established pursuant to section 8652 (relating to
16 regulations of board).

17 (b) Membership.--An auxiliary appeal board shall be composed
18 of three members who shall be appointed by the county
19 commissioners to serve for the time that the auxiliary appeal
20 board is in existence. Members of an auxiliary appeal board
21 shall be competent and qualified residents of the county.

22 Vacancies on an auxiliary appeal board shall be filled by
23 appointment by the county commissioners for the duration of the
24 auxiliary appeal board's existence, but the unavailability of a
25 member of the board for a scheduled hearing for which an
26 alternate member may be appointed in accordance with subsection
27 (c) shall not be considered a vacancy on the board. Any salary
28 of members of an auxiliary appeal board shall be fixed by the
29 salary board of the county.

30 (c) Alternates.--In addition to the appointment of three

1 members to each auxiliary appeal board created in accordance
2 with subsection (a), the county commissioners may appoint no
3 more than eight alternate members, each of whom may serve as
4 directed by the board of assessment appeals on any auxiliary
5 appeal board in the event that a member of an auxiliary appeal
6 board is unavailable for a scheduled hearing by reason of being
7 absent, having a conflict or being disqualified. Alternate
8 members shall be appointed for the same length of time as any
9 auxiliary appeal board is in existence. Any salary of alternate
10 members serving on an auxiliary appeal board shall be fixed by
11 the salary board of the county. An alternate member shall have
12 the same authority as a member appointed under subsection (a) to
13 participate in the hearing and determination of appeals from
14 assessments after a countywide revision of assessments or
15 homestead exclusion.

16 § 8654. Appeals to court.

17 (a) Court of common pleas.--

18 (1) Following an appeal to the board, any appellant,
19 property owner or affected taxing district may appeal the
20 board's decision to the court of common pleas in the county
21 in which the property is located in accordance with the local
22 rules of court.

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

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

29 (ii) The common level ratio which was applicable in
30 the original appeal to the board. In the event subsequent

1 years have been made a part of the appeal, the court
2 shall determine the applicable common level ratio for
3 each year published by the State Tax Equalization Board
4 on or before July 1 of the year prior to the tax year
5 being appealed.

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

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

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

25 (ii) If the county performs a countywide revision of
26 assessments by revaluing the properties and applying an
27 established predetermined ratio, the court shall utilize
28 the established predetermined ratio instead of the common
29 level ratio for the year in which the assessment was
30 revised and until the common level ratio determined by

1 the State Tax Equalization Board reflects the revaluing
2 of properties resulting from the revision of assessments.

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

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

19 (7) Appeals to a court of common pleas may be referred
20 by the court to a board of arbitrators under 42 Pa.C.S. Ch.
21 73 Subch. C (relating to judicial arbitration) or to a board
22 of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to
23 boards of viewers) in accordance with the Pennsylvania Rules
24 of Civil Procedure.

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

27 (9) Nothing in this subsection shall:

28 (i) Prevent an appellant from appealing a base year
29 valuation without reference to ratio.

30 (ii) Be construed to abridge, alter or limit the

1 right of an appellant to assert a challenge under section
2 1 of Article VIII of the Constitution of Pennsylvania.

3 (b) Appeals to Commonwealth Court or Supreme Court.--The
4 board, or any party to the appeal to the court of common pleas,
5 may appeal from the judgment, order or decree of the court of
6 common pleas.

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

1 due in one year, the court, upon application of either party,
2 shall determine over what period of time the refund due shall be
3 made, and in what manner.

4 § 8655. Appeals by taxing districts.

5 A taxing district shall have the right to appeal any
6 assessment within its jurisdiction in the same manner, subject
7 to the same procedure, and with like effect as if the appeal
8 were taken by a taxable person with respect to the assessment,
9 and in addition may take an appeal from any decision of the
10 board or court of common pleas as though it had been a party to
11 the proceedings before the board or court even though it was not
12 a party in fact. A taxing district authority may intervene in
13 any appeal by a taxable person under section 8654 (relating to
14 appeals to court) as a matter of right.

15 SUBCHAPTER F

16 MISCELLANEOUS PROVISIONS

17 Sec.

18 8661. Abstracts of building and demolition permits to be
19 forwarded to the county assessment office.

20 8662. Recorder of deeds to furnish record of conveyances,
21 compensation.

22 8663. Assessment of property of decedent's estates.

23 8664. Assessment of personal property.

24 8665. Assessment of occupations.

25 8666. Limitation on rates of specific taxes.

26 8667. Prohibition on certain levies.

27 8668. Optional use by cities.

28 § 8661. Abstracts of building and demolition permits to be
29 forwarded to the county assessment office.

30 (a) Permit.--Every municipality, third-party agency or the

1 Department of Labor and Industry responsible for the issuance of
2 building permits shall forward a copy of each building permit to
3 the county assessment office on or before the first day of every
4 month. Each building permit shall include the following
5 information:

6 (1) the date issued;

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

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

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

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

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

18 (b) Substantial improvement.--If a person makes improvements
19 to any real property, other than painting of or normal regular
20 repairs to a building, aggregating more than \$2,500 in value and
21 a building permit is not required for the improvements, the
22 property owner shall furnish the following information to the
23 board:

24 (1) the name and address of the person owning the
25 property;

26 (2) a description of the improvements made or to be made
27 to the property; and

28 (3) the dollar value of the improvements.

29 (c) Penalty.--Any person that intentionally fails to comply
30 with the provisions of subsection (b) or intentionally falsifies

1 the information provided, shall, upon conviction in a summary
2 proceeding, be sentenced to pay a fine of not more than \$50.
3 § 8662. Recorder of deeds to furnish record of conveyances,
4 compensation.

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

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

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

10 (3) the address of the grantee;

11 (4) the consideration mentioned in the deed;

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

13 (6) the acreage of the land conveyed, if mentioned; and

14 (7) whether the land conveyed is a lot or lots on a
15 recorded plan and, if so, the designation assigned to the
16 land on the plan, if mentioned in the deed.

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

24 § 8663. Assessment of property of decedent's estates.

25 If an individual dies leaving real or personal property
26 which, by the existing laws of this Commonwealth is subject to
27 taxation for county purposes, the property, so long as it
28 belongs to the estate of the decedent, may be assessed in the
29 name of the decedent or in the name of the personal
30 representative.

1 § 8664. Assessment of personal property.

2 If personal property is subject to taxation for county
3 purposes it shall be assessed in the manner provided by existing
4 laws, except that the county commissioners shall fix the date as
5 of which the valuation of personal property shall be determined,
6 when and to whom returns of taxable personal property shall be
7 made, and when appeals from assessments shall be heard in the
8 same manner and with like notice and like periods of time as
9 provided in this section for appeals from assessments of real
10 estate. Personal property assessments shall be entered on
11 separate assessment rolls.

12 § 8665. Assessment of occupations.

13 (a) Occupation taxes.--In accordance with the act of August
14 9, 1955 (P.L.323, No.130), known as The County Code, the county
15 commissioners in counties of the fourth through eighth classes
16 may by resolution levy a tax on trades, occupations, professions
17 and persons who follow no occupation or calling.

18 (b) List of taxables.--

19 (1) The county assessment office shall provide a listing
20 each year to the county commissioners of all taxable persons
21 within the county. This list shall set forth the following
22 information for each taxable person:

23 (i) Full name and street address.

24 (ii) Respective municipality and school district.

25 (iii) Occupation.

26 (2) If a taxable person resides in a house which does
27 not have a street number address, then an address as definite
28 as possible shall be given. The county assessment office
29 shall accept the substitute address of any person certified
30 by the Office of Victim Advocate as eligible to participate

1 in the address confidentiality program pursuant to 23 Pa.C.S.
2 Ch. 67 (relating to domestic and sexual violence victim
3 address confidentiality).

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

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

15 § 8666. Limitation on rates of specific taxes.

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

24 § 8667. Prohibition on certain levies.

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

30 § 8668. Optional use by cities.

1 (a) Election.--A city in any county to which this chapter
2 applies may, by adopting an ordinance, elect to become subject
3 to this chapter. A copy of the ordinance approved by the mayor,
4 or other comparable official if so required under an optional
5 form of government or home rule charter, and duly certified,
6 accompanied by a statement of the vote thereon, with the names
7 of the members of council voting for and against the ordinance,
8 shall be forwarded to and filed in the office of the Secretary
9 of the Commonwealth, and when so filed the Governor shall under
10 the great seal of the Commonwealth certify the acceptance of the
11 provisions of this chapter which certificate shall be recorded
12 among the minutes of the council and in the office for the
13 recording of deeds in the proper county. A city that has
14 previously opted to become subject to the act of May 21, 1943
15 (P.L.571, No.254), known as The Fourth to Eighth Class and
16 Selective County Assessment Law, or the act of June 26, 1931
17 (P.L.1379, No.348), referred to as the Third Class County
18 Assessment Board Law, shall continue to be subject to this
19 chapter.

20 (b) Result.--Upon becoming subject to this chapter in
21 accordance with subsection (a), the property and persons subject
22 to and exempt from taxation in the city for city and school
23 purposes shall be designated in accordance with this chapter,
24 and the assessment and valuation thereof shall be done only in
25 accordance with this chapter and by the officers designated in
26 this chapter. If a city in accepting the provisions of this
27 chapter elects by ordinance to adopt an established
28 predetermined ratio different from that used by the county, then
29 the city shall apply the ratio selected to the actual valuation
30 supplied by the county to determine assessed value for tax

1 purposes. The established predetermined ratio selected by the
2 city, if different from the ratio selected by the county, may be
3 set at any value up to and including the actual valuation
4 supplied by the county.

5 (c) Alternate ratio.--If a city accepts this chapter in
6 accordance with subsection (a), all the provisions thereof shall
7 apply to the city except that a city may, by ordinance, elect to
8 adopt an established predetermined ratio different from that
9 used by the county.

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

27 Section 3. The following provisions of Title 53 shall not
28 affect an agreement or agreed to assessment practice actively in
29 place in a county on January 28, 2007:

30 (1) Section 8601(b)(2).

1 (2) Section 8611(b)(5).

2 (3) Section 8642(b)(2).

3 Section 4. Repeals are as follows:

4 (1) The following acts or parts of acts are repealed
5 absolutely:

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

9 (ii) The act of May 21, 1943 (P.L.571, No.254),
10 known as The Fourth to Eighth Class and Selective County
11 Assessment Law.

12 (iii) Sections 1770.3 and 1770.9 of the act of
13 August 9, 1955 (P.L.323, No.130), known as The County
14 Code.

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

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

21 Section 5. The following apply:

22 (1) The addition of 53 Pa.C.S. Ch. 86 is a continuation
23 of the following:

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

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

30 (iii) Sections 1770.3 and 1770.9 of the act of

1 August 9, 1955 (P.L.323, No.130), known as The County
2 Code.

3 (2) Except as otherwise provided in 53 Pa.C.S. Ch. 86,
4 all activities initiated under the statutory provisions
5 referred to in paragraph (1) shall continue and remain in
6 full force and effect and may be completed under 53 Pa.C.S.
7 Ch. 86. Orders, regulations, rules and decisions which were
8 made under the statutory provisions referred to in paragraph
9 (1) and which are in effect on the effective date of section
10 4 of this act shall remain in full force and effect until
11 revoked, vacated or modified under 53 Pa.C.S. Ch. 86.
12 Contracts, obligations and collective bargaining agreements
13 entered into under the statutory provisions referred to in
14 paragraph (1) are not affected nor impaired by the repeal of
15 the statutory provisions referred to in paragraph (1).
16 Section 6. This act shall take effect January 1, 2009.