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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 190**      Session of  
2007

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INTRODUCED BY KASUNIC, FONTANA, COSTA, ORIE, BOSCOLA, KITCHEN,  
EARLL, BROWNE, ERICKSON, WASHINGTON, LOGAN, MUSTO, STOUT AND  
FERLO, MARCH 7, 2007

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REFERRED TO LOCAL GOVERNMENT, MARCH 7, 2007

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AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled  
2 "An act providing for and regulating the assessment and  
3 valuation of all subjects of taxation in counties of the  
4 second class; creating and prescribing the powers and duties  
5 of a Board of Property Assessment, Appeals and Review;  
6 imposing duties on certain county and city officers;  
7 abolishing the board for the assessment and revision of taxes  
8 in such counties; and prescribing penalties," further  
9 providing for powers and duties of the Board of Property  
10 Assessment, Appeals and Review.

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

13 Section 1. Section 4(c) of the act of June 21, 1939  
14 (P.L.626, No.294), referred to as the Second Class County  
15 Assessment Law, is amended to read:

16 Section 4. The Board of Property Assessment, Appeals and  
17 Review shall have power and its duty shall be:

18 \* \* \*

19 (c) To hear all cases of appeals from assessments, and all  
20 complaints as to assessments, errors, exonerations and  
21 refunds[.], provided that, and notwithstanding any other

1 provision of law to the contrary, the board is prohibited from  
2 imposing or assessing any type of fee relating to any case heard  
3 by it pursuant to the authority conferred under this subsection.

4 \* \* \*

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