

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 191 Session of  
2007

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

REFERRED TO LOCAL GOVERNMENT, MARCH 7, 2007

AN ACT

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

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

19 Section 1. Section 8(a) of the act of June 26, 1931  
20 (P.L.1379, No.348), referred to as the Third Class County  
21 Assessment Board Law, amended July 2, 1996 (P.L.498, No.83), is  
22 amended to read:

23 Section 8. (a) (1) The assessment roll shall be open to  
24 public inspection at the office of the board at the county seat

1 during ordinary business hours of each business day from the  
2 time of completion to and including the last day of October.  
3 Within fifteen days of completion of the assessment roll, the  
4 board shall give notice by publication once in one or more  
5 newspapers published in the county that such assessment roll has  
6 been completed and the place and times when such roll will be  
7 open for inspection, and shall, in the same notice, state that  
8 any person desiring to appeal from any assessment shall file  
9 with the board, on or before the first day of September or an  
10 earlier date if the option provided in clause (2) is exercised,  
11 an appeal, in writing, designating the assessment appealed from.

12 (2) The county commissioners may designate a date no earlier  
13 than the first day of August as the date on or before which any  
14 person desiring to appeal from any assessment shall file with  
15 the board an appeal, in writing, designating the assessment  
16 appealed from, provided that the notice by publication required  
17 under clause (1) is given at least two weeks prior to the date  
18 designated in accordance with this clause. Notwithstanding any  
19 other provision of law to the contrary, a board is prohibited  
20 from imposing or assessing any type of fee relating to the  
21 appeal.

22 \* \* \*

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