

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 192 Session of
2007

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

REFERRED TO LOCAL GOVERNMENT, MARCH 7, 2007

AN ACT

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

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

26 Section 1. Section 701(b) of the act of May 21, 1943
27 (P.L.571, No.254), known as The Fourth to Eighth Class County
28 Assessment Law, amended December 13, 1982 (P.L.1173, No.270), is

1 amended to read:

2 Section 701. Appeal Notices.--* * *

3 (b) Any person aggrieved by any assessment whether or not
4 the value thereof shall have been changed since the preceding
5 annual assessment, or any taxing district having an interest
6 therein, may appeal to the board for relief. Notwithstanding any
7 other provision of law to the contrary, the board is prohibited
8 from imposing or assessing any type of fee relating to the
9 appeal. Any person or such taxing districts desiring to make an
10 appeal shall, on or before the first day of September, file with
11 the board an appeal, setting forth:

12 (1) The assessment or assessments by which such person feels
13 aggrieved;

14 (2) The address to which the board shall mail notice of when
15 and where to appear for hearing.

16 * * *

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