

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1258 Session of 2008

INTRODUCED BY RHOADES, FEBRUARY 28, 2008

SENATOR BROWNE, FINANCE, AS AMENDED, SEPTEMBER 22, 2008

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 appeals by corporate~~
17 ~~authorities.~~

18 AMENDING THE ACT OF MAY 21, 1943 (P.L.571, NO.254), ENTITLED, AS <—
19 AMENDED, "AN ACT RELATING TO ASSESSMENT FOR TAXATION IN
20 COUNTIES OF THE FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH
21 CLASSES; DESIGNATING THE SUBJECTS, PROPERTY AND PERSONS
22 SUBJECT TO AND EXEMPT FROM TAXATION FOR COUNTY, BOROUGH,
23 TOWN, TOWNSHIP, SCHOOL, EXCEPT IN CITIES AND COUNTY
24 INSTITUTION DISTRICT PURPOSES; AND PROVIDING FOR AND
25 REGULATING THE ASSESSMENT AND VALUATION THEREOF FOR SUCH
26 PURPOSES; CREATING IN EACH SUCH COUNTY A BOARD FOR THE
27 ASSESSMENT AND REVISION OF TAXES; DEFINING THE POWERS AND
28 DUTIES OF SUCH BOARDS; PROVIDING FOR THE ACCEPTANCE OF THIS
29 ACT BY CITIES; REGULATING THE OFFICE OF WARD, BOROUGH, TOWN
30 AND TOWNSHIP ASSESSORS; ABOLISHING THE OFFICE OF ASSISTANT
31 TRIENNIAL ASSESSOR IN TOWNSHIPS OF THE FIRST CLASS; PROVIDING
32 FOR THE APPOINTMENT OF A CHIEF ASSESSOR, ASSISTANT ASSESSORS
33 AND OTHER EMPLOYES; PROVIDING FOR THEIR COMPENSATION PAYABLE

1 BY SUCH COUNTIES; PRESCRIBING CERTAIN DUTIES OF AND CERTAIN
2 FEES TO BE COLLECTED BY THE RECORDER OF DEEDS AND MUNICIPAL
3 OFFICERS WHO ISSUE BUILDING PERMITS; IMPOSING DUTIES ON
4 TAXABLES MAKING IMPROVEMENTS ON LAND AND GRANTEES OF LAND;
5 PRESCRIBING PENALTIES; ELIMINATING THE TRIENNIAL ASSESSMENT;
6 AND REGULATING CERTAIN ASSESSMENTS IN ALL COUNTIES," FURTHER
7 PROVIDING FOR APPEALS BY MUNICIPALITIES.

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

10 ~~Section 1. Section 18 of the act of June 26, 1931 (P.L.1379, <—~~
11 ~~No.348), referred to as the Third Class County Assessment Board~~
12 ~~Law, amended June 25, 1968 (P.L.258, No.122) and repealed in~~
13 ~~part June 3, 1971 (P.L.118, No.6), is amended to read:~~

14 ~~Section 18. (a) The corporate authorities of any borough,~~
15 ~~town, township, school, institution and poor district, and~~
16 ~~county, who may feel aggrieved by any assessment of property or~~
17 ~~subjects of taxation for its corporate purposes, shall have the~~
18 ~~right to appeal therefrom in entirety or by individual~~
19 ~~assessments in the same manner, subject to the same procedure,~~
20 ~~and with like effect as if such appeal were taken by a taxable~~
21 ~~with respect to his assessment, and in addition may take an~~
22 ~~appeal from any decision of the board or court of common pleas~~
23 ~~as though it had been a party to the proceedings before such~~
24 ~~board or court even though it was not such a party in fact. Such~~
25 ~~authorities may intervene in any appeal by a taxable under~~
26 ~~section 9 of this act as a matter of right.~~

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

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

1 SECTION 1. SECTION 706 OF THE ACT OF MAY 21, 1943 (P.L.571,
2 NO.254), KNOWN AS THE FOURTH TO EIGHTH CLASS AND SELECTIVE
3 COUNTY ASSESSMENT LAW, REPEALED IN PART JUNE 3, 1971 (P.L.118,
4 NO.6), IS AMENDED TO READ:

5 SECTION 706. APPEALS BY MUNICIPALITIES.--(A) THE CORPORATE
6 AUTHORITIES OF ANY COUNTY, BOROUGH, TOWN, TOWNSHIP OR SCHOOL
7 DISTRICT, WHICH MAY FEEL AGGRIEVED BY ANY ASSESSMENT OF ANY
8 PROPERTY OR OTHER SUBJECT OF TAXATION FOR ITS CORPORATE
9 PURPOSES, SHALL HAVE THE RIGHT TO APPEAL THEREFROM IN THE SAME
10 MANNER, SUBJECT TO THE SAME PROCEDURE AND WITH LIKE EFFECT AS IF
11 SUCH APPEAL WERE TAKEN BY A TAXABLE WITH RESPECT TO HIS
12 ASSESSMENT, AND IN ADDITION MAY TAKE AN APPEAL FROM ANY DECISION
13 OF THE BOARD OR COURT OF COMMON PLEAS AS THOUGH IT HAD BEEN A
14 PARTY TO THE PROCEEDINGS BEFORE SUCH BOARD OR COURT, EVEN THOUGH
15 IT WAS NOT SUCH A PARTY IN FACT.

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

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

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

26 (3) IMPROVEMENTS HAVE BEEN MADE TO REAL PROPERTY.

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

29 (5) ONE OF THE FOLLOWING OCCURS:

30 (I) THE PROPERTY HAS AN ASSESSED VALUE WHICH, WHEN DIVIDED

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

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

8 SECTION 2. THE ADDITION OF SECTION 706(B) OF THE ACT SHALL
9 APPLY TO APPEALS FILED ON OR AFTER JULY 1, 2008.

10 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.