
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1258 Session of
2008

INTRODUCED BY RHOADES, FEBRUARY 28, 2008

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
OCTOBER 7, 2008

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; eliminating the triennial assessment;
22 and regulating certain assessments in all counties,"
23 EXPANDING THE SCOPE OF THE ACT; further providing for <—
24 APPLICATION OF THE ACT AND FOR appeals by municipalities; AND <—
25 MAKING A RELATED REPEAL.

26 The General Assembly of the Commonwealth of Pennsylvania

27 hereby enacts as follows:

28 ~~Section 1. Section 706 of the act of May 21, 1943 (P.L.571,~~ <—

1 ~~No.254), known as The Fourth to Eighth Class and Selective~~
2 ~~County Assessment Law, repealed in part June 3, 1971 (P.L.118,~~
3 ~~No.6), is amended to read:~~

4 SECTION 1. THE TITLE OF THE ACT OF MAY 21, 1943 (P.L.571, <—
5 NO.254), KNOWN AS THE FOURTH TO EIGHTH CLASS AND SELECTIVE
6 COUNTY ASSESSMENT LAW, AMENDED NOVEMBER 29, 2006 (P.L.1477,
7 NO.167), IS AMENDED TO READ:

8 AN ACT

9 RELATING TO ASSESSMENT FOR TAXATION IN COUNTIES OF THE FOURTH,
10 FIFTH, SIXTH, SEVENTH AND EIGHTH CLASSES; DESIGNATING THE
11 SUBJECTS, PROPERTY AND PERSONS SUBJECT TO AND EXEMPT FROM
12 TAXATION FOR COUNTY, BOROUGH, TOWN, TOWNSHIP, SCHOOL, EXCEPT
13 IN CITIES AND COUNTY INSTITUTION DISTRICT PURPOSES; AND
14 PROVIDING FOR AND REGULATING THE ASSESSMENT AND VALUATION
15 THEREOF FOR SUCH PURPOSES; CREATING IN EACH SUCH COUNTY A
16 BOARD FOR THE ASSESSMENT AND REVISION OF TAXES; DEFINING THE
17 POWERS AND DUTIES OF SUCH BOARDS; PROVIDING FOR THE
18 ACCEPTANCE OF THIS ACT BY CITIES; REGULATING THE OFFICE OF
19 WARD, BOROUGH, TOWN AND TOWNSHIP ASSESSORS; ABOLISHING THE
20 OFFICE OF ASSISTANT TRIENNIAL ASSESSOR IN TOWNSHIPS OF THE
21 FIRST CLASS; PROVIDING FOR THE APPOINTMENT OF A CHIEF
22 ASSESSOR, ASSISTANT ASSESSORS AND OTHER EMPLOYES; PROVIDING
23 FOR THEIR COMPENSATION PAYABLE BY SUCH COUNTIES; PRESCRIBING
24 CERTAIN DUTIES OF AND CERTAIN FEES TO BE COLLECTED BY THE
25 RECORDER OF DEEDS AND MUNICIPAL OFFICERS WHO ISSUE BUILDING
26 PERMITS; IMPOSING DUTIES ON TAXABLES MAKING IMPROVEMENTS ON
27 LAND AND GRANTEES OF LAND; PRESCRIBING PENALTIES; ELIMINATING
28 THE TRIENNIAL ASSESSMENT; [AND] REGULATING CERTAIN
29 ASSESSMENTS IN ALL COUNTIES; AND PROVIDING FOR APPEALS BY
30 MUNICIPALITIES IN SELECTED COUNTIES.

1 SECTION 2. SECTION 103 OF THE ACT, AMENDED NOVEMBER 29,
2 2006, IS AMENDED TO READ:

3 SECTION 103. APPLICATION OF ACT.--(A) EXCEPT AS SET FORTH
4 IN [SUBSECTION (B)] SUBSECTIONS (B) AND (B.1), THIS ACT SHALL
5 APPLY IN ALL COUNTIES OF THE FOURTH, FIFTH, SIXTH, SEVENTH AND
6 EIGHTH CLASSES OF THE COMMONWEALTH.

7 (B) SECTIONS 201(A.1) AND 602.4 SHALL APPLY TO COUNTIES OF
8 ALL CLASSES OF THE COMMONWEALTH.

9 (B.1) SECTION 706 SHALL APPLY TO COUNTIES OF THE SECOND
10 CLASS A AND THIRD, FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH
11 CLASSES OF THE COMMONWEALTH.

12 (C) WHEN THE VALUATIONS AND ASSESSMENTS AS PROVIDED BY THIS
13 ACT HAVE BEEN MADE, ALL TAXATION FOR COUNTY, BOROUGH, TOWN,
14 TOWNSHIP, SCHOOL PURPOSES, (EXCEPT IN CITIES), COUNTY
15 INSTITUTION DISTRICT AND POOR PURPOSES, WITHIN THE LIMITS OF
16 SUCH COUNTIES AFFECTED BY THIS ACT SHALL BE BASED UPON SUCH
17 VALUATIONS.

18 SECTION 3. SECTION 706 OF THE ACT, REPEALED IN PART JUNE 3,
19 1971 (P.L.118, NO.6), IS AMENDED TO READ:

20 Section 706. Appeals by Municipalities.--(a) The corporate
21 authorities of any county, borough, town, township or school
22 district, which may feel aggrieved by any assessment of any
23 property or other subject of taxation for its corporate
24 purposes, shall have the right to appeal therefrom in the same
25 manner, subject to the same procedure and with like effect as if
26 such appeal were taken by a taxable with respect to his
27 assessment, and in addition may take an appeal from any decision
28 of the board or court of common pleas as though it had been a
29 party to the proceedings before such board or court, even though
30 it was not such a party in fact.

1 (b) In an appeal by a corporate authority under subsection
2 (a), an assessment may be changed only if one of the following
3 applies:

4 (1) The appeal is from an assessment established during a
5 countywide reassessment and the appeal is filed no later than
6 the first day of September of the taxable year following the
7 year for which the newly established values from the countywide
8 reassessment shall take effect.

9 (2) The property or parcel has been divided and conveyed
10 away in smaller parcels.

11 (3) Improvements have been made to real property.

12 (4) Existing improvements have been removed from real
13 property or have been destroyed.

14 ~~(5) One of the following occurs:~~ ←

15 ~~(i) The property has an assessed value which, when divided~~
16 ~~by the county's common level ratio most recently determined by~~
17 ~~the State Tax Equalization Board, results in a value that is at~~
18 ~~least two hundred thousand dollars (\$200,000) less than its~~
19 ~~actual current market value.~~

20 ~~(ii) The additional revenue to be collected by the appealing~~
21 ~~corporate authority is greater than or equal to five thousand~~
22 ~~dollars (\$5,000) per year.~~

23 (5) A CHANGE HAS OCCURRED IN THE PRODUCTIVE USE OF THE ←
24 PROPERTY OR PARCEL BY MATERIAL ALTERATION IN THE NATURE OF THE
25 USE OR THROUGH ALTERATION OR ADDITIONS WHICH MODIFY THE USE.

26 (C) THIS SECTION SHALL BE SUBJECT TO SECTION 103(B.1).

27 SECTION 4. REPEALS ARE AS FOLLOWS:

28 (1) THE GENERAL ASSEMBLY DECLARES THAT THE REPEAL UNDER
29 PARAGRAPH (2) IS NECESSARY TO EFFECTUATE THE AMENDMENT OR
30 ADDITION OF THE TITLE AND SECTIONS 103(B.1) AND 706 OF THE

1 ACT.

2 (2) SECTION 18 OF THE ACT OF JUNE 26, 1931 (P.L.1379,
3 NO.348), REFERRED TO AS THE THIRD CLASS COUNTY ASSESSMENT
4 BOARD LAW, IS REPEALED.

5 Section ~~2~~ 5. The addition of section ~~706(b)~~ 706 of the act <—
6 shall apply to appeals filed on or after July 1, 2008.

7 Section ~~3~~ 6. This act shall take effect immediately. <—