

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 2020 Session of  
2009

INTRODUCED BY SEIP, GERGELY, DENLINGER, D. EVANS, BELFANTI, McCALL, BEYER, BURNS, BUXTON, D. COSTA, DERMODY, GALLOWAY, GIBBONS, GILLESPIE, GOODMAN, HALUSKA, HORNAMAN, KESSLER, KORTZ, LENTZ, FRANKEL, YOUNGBLOOD, CLYMER, MILLER, BEAR, BOYD, CALTAGIRONE, CASORIO, CONKLIN, DeWEESE, EVERETT, FLECK, GERBER, HANNA, HARPER, WHEATLEY, EACHUS, MAHONEY, MATZIE, METCALFE, MIRABITO, MURPHY, MOUL, PHILLIPS, R. TAYLOR, M. O'BRIEN, REICHLEY, ROAE, SCAVELLO, SIPTROTH, WALKO, YUDICHAK, HELM, HICKERNELL, MANN, McILVAINE SMITH, MUSTIO, PAYTON, PICKETT, PRESTON, READSHAW, STABACK, BOYLE, CAUSER, P. COSTA, COX, CUTLER, DALEY, DeLUCA, DePASQUALE, ELLIS, J. EVANS, FAIRCHILD, FARRY, GEORGE, GINGRICH, GRUCELA, HARKINS, HARRIS, HENNESSEY, KAUFFMAN, KOTIK, MANDERINO, MARSICO, MELIO, MENSCH, D. O'BRIEN, O'NEILL, OLIVER, PYLE, REED, REESE, ROCK, ROHRER, SABATINA, SANTONI, K. SMITH, SWANGER, TALLMAN, TRUE, WANSACZ, WATERS, JOHNSON, STEVENSON, BROWN, JOSEPHS, KULA, WHITE AND SANTARSIERO, OCTOBER 6, 2009

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 4, 2010

## 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 employees; 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

1 officers who issue building permits; imposing duties on  
2 taxables making improvements on land and grantees of land;  
3 prescribing penalties; eliminating the triennial assessment;  
4 and regulating certain assessments in all counties," further  
5 providing for appeals by municipalities.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Section 706 of the act of May 21, 1943 (P.L.571,  
9 No.254), known as The Fourth to Eighth Class and Selective  
10 County Assessment Law, repealed in part June 3, 1971 (P.L.118,  
11 No.6), is amended to read:

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

23 (B) IF THE CORPORATE AUTHORITY OF A SCHOOL DISTRICT SEEKS AN ←  
24 APPEAL PURSUANT TO SUBSECTION (A), A SEPARATE VOTE MUST BE TAKEN  
25 FOR EACH PROPERTY THAT THE BOARD OF SCHOOL DIRECTORS OR SCHOOL  
26 DISTRICT SEEKS TO APPEAL. PRIOR TO SUCH VOTE, A PUBLIC MEETING,  
27 ATTENDED BY AT LEAST A MAJORITY OF THE ELECTED SCHOOL DIRECTORS,  
28 SHALL BE HELD WHERE THE OWNER OF THE AFFECTED PROPERTY SHALL BE  
29 GIVEN THE OPPORTUNITY TO ADDRESS THE BOARD OF SCHOOL DIRECTORS  
30 REGARDING THE PROPOSED APPEAL. THE OWNER, ADDRESS AND TAX PARCEL  
31 NUMBER OF THE PROPERTY AS WELL AS THE APPRAISAL METHOD USED BY  
32 THE SCHOOL DISTRICT TO DETERMINE THE VALUE OF THE PROPERTY SHALL

1 BE CLEARLY IDENTIFIED AND MADE PUBLIC THIRTY DAYS PRIOR TO THE  
2 PUBLIC MEETING. THE OWNER OF THE AFFECTED PROPERTY SHALL BE  
3 NOTIFIED THIRTY DAYS PRIOR TO THE PUBLIC MEETING BY UNITED  
4 STATES CERTIFIED MAIL, RESTRICTED DELIVERY, RETURN RECEIPT  
5 REQUESTED, POSTAGE PREPAID. WITH SUCH NOTICE THE OWNER OF THE  
6 AFFECTED PROPERTY SHALL ALSO BE GIVEN THE NAME AND TELEPHONE  
7 NUMBER OF A CONTACT PERSON WORKING FOR THE SCHOOL DISTRICT  
8 SEEKING THE APPEAL WHO WILL BE AVAILABLE TO DISCUSS THE  
9 ASSESSMENT AND THE ASSESSMENT APPEAL DURING NORMAL BUSINESS  
10 HOURS PRIOR TO THE PUBLIC MEETING.

11 ~~(b)~~ (C) If the corporate authority of a school district ←  
12 seeks an appeal pursuant to subsection (a), a ~~quorum~~ THE ←  
13 SUPERINTENDENT, ASSISTANT SUPERINTENDENT, BUSINESS MANAGER OR  
14 ONE of the members elected to the board of directors of that  
15 school district must attend all proceedings regarding each  
16 appeal and be seated with ~~their~~ THE chosen representative OF THE ←  
17 CORPORATE AUTHORITY at any appeal proceeding.

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