

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2543 Session of 2010

INTRODUCED BY McILVAINE SMITH, FREEMAN, BARRAR, DRUCKER,
HENNESSEY, HOUGHTON, KILLION, MILNE, ROSS, SCHRODER,
CALTAGIRONE, DENLINGER AND SWANGER, MAY 26, 2010

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 26, 2010

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 auxiliary appeal boards.

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

19 Section 1. Section 1 of the act of June 26, 1931 (P.L.1379,
20 No.348), amended April 22, 1997 (P.L.70, No.4) and June 22, 1999
21 (P.L.120, No.20), referred to as the Third Class County
22 Assessment Board Law, is amended to read:

23 Section 1. (a) In all counties of the second A and third
24 class in this Commonwealth, there is hereby created a board, to

1 be known as the Board of Assessment Appeals, which shall be
2 composed of three members. The members of said board shall be
3 appointed by the county commissioners of such counties to serve
4 for terms of four years each. Vacancies happening in said office
5 shall be filled by appointment by the county commissioners for
6 the unexpired terms. The salary of the members of said board
7 shall be fixed by the salary board of the county.

8 (b) [In conjunction with a countywide revision of
9 assessments involving either a change in the established
10 predetermined ratio or revaluing the properties and applying the
11 predetermined ratio or in conjunction with the homestead
12 exclusion under 53 Pa.C.S. Ch. 85 Subch. F (relating to
13 homestead property exclusion), known as the Homestead Property
14 Exclusion Program Act, the] The county commissioners may create
15 [up to four] temporary auxiliary appeal boards, each to be known
16 as an auxiliary appeal board. [The term of existence for an
17 auxiliary appeal board shall be the period of time required by
18 the auxiliary appeal board to hear and determine appeals from
19 new assessment values in accordance with section 8(g) and
20 appeals taken from assessments in the next succeeding year or
21 the period of time required to hear and determine appeals
22 arising from application for the homestead exclusion.] An
23 auxiliary appeal board shall be composed of three members who
24 shall be appointed by the county commissioners to serve for the
25 time that the auxiliary appeal board is in existence. Members of
26 an auxiliary appeal board shall be competent and qualified
27 residents of the county. Vacancies on an auxiliary appeal board
28 shall be filled by appointment by the county commissioners for
29 the duration of the auxiliary appeal board's existence, but the
30 unavailability of a member of the board for a scheduled hearing

1 for which an alternate member may be appointed in accordance
2 with subsection (c) shall not be considered a vacancy on the
3 board. Any salary of members of an auxiliary appeal board shall
4 be fixed by the salary board of the county. The authority of an
5 auxiliary appeal board shall be limited to hearing and
6 determining appeals from assessments in accordance with the
7 provisions of this act and the rules and regulations established
8 pursuant to section 5.

9 (c) In addition to the appointment of three members to each
10 auxiliary appeal board created in accordance with subsection
11 (b), the county commissioners may appoint no more than eight
12 alternate members, each of whom may serve as directed by the
13 board of assessment appeals on any auxiliary appeal board in the
14 event that a member of an auxiliary appeal board is unavailable
15 for a scheduled hearing by reason of being absent, having a
16 conflict or being disqualified. Alternate members shall be
17 appointed for the same length of time as any auxiliary appeal
18 board is in existence. Any salary of alternate members shall be
19 fixed by the salary board of the county when serving on an
20 auxiliary appeal board. An alternate member shall have the same
21 authority as a member appointed under subsection (b) to
22 participate in the hearing and determination of appeals [from
23 assessments after a countywide revision of assessments].

24 Section 2. This act shall take effect immediately.