

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 918 Session of 2009

INTRODUCED BY EICHELBERGER, ERICKSON AND WOZNIAK, JUNE 5, 2009

AS AMENDED ON SECOND CONSIDERATION, MAY 4, 2010

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, consolidating and amending the Third
3 Class County Assessment Board Law, The Fourth to Eighth Class
4 and Selective County Assessment Law and provisions of The
5 County Code relating to auxiliary board of assessment appeals
6 and assessment of signs and sign structures; and making
7 related repeals.

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

10 Section 1. Title 53 of the Pennsylvania Consolidated
11 Statutes is amended by adding a chapter to read:

12 CHAPTER 88

13 CONSOLIDATED COUNTY ASSESSMENT

14 Subchapter

15 A. Preliminary Provisions

16 B. Subjects of Local Taxation; Exceptions; Special
17 Provisions on Assessments

18 C. County Assessment Office

19 D. Assessment Roll, Valuation, Notice and Appeals

20 E. Boards and Appeals to Court

21 F. Miscellaneous Provisions

1 a county assessment office upon which all real estate taxes
2 shall be calculated.

3 "Assessment." Assessed value.

4 "Auxiliary appeal board." An auxiliary board of assessment
5 appeals created in accordance with section 8853 (relating to
6 auxiliary appeal boards and alternates).

7 "Base year." The year upon which real property market values
8 are based for the most recent countywide revision of assessment
9 of real property or other prior year upon which the market value
10 of all real property of the county is based for assessment
11 purposes. Real property market values shall be equalized within
12 the county and any changes by the board shall be expressed in
13 terms of base-year values.

14 "Board." The board of assessment appeals or the board of
15 assessment revision established in accordance with section 8851
16 (relating to board of assessment appeals and board of assessment
17 revision). The term, when used in conjunction with hearing and
18 determining appeals from assessments, shall include an auxiliary
19 appeal board.

20 "Board of assessment appeals." The assessment appeals board
21 in counties of the second class A and third class, and in
22 counties of the fourth through eighth classes, where the county
23 commissioners do not serve as a board of assessment revision.

24 "Board of assessment revision." County commissioners in
25 counties of the fourth through eighth classes when serving as an
26 assessment appeals board.

27 "Chief assessor." The individual appointed by the board of
28 county commissioners with the advice of the board of assessment
29 appeals in accordance with section 8831 (relating to chief
30 assessor).

1 "Common level ratio." The ratio of assessed value to current
2 market value used generally in the county and published by the
3 State Tax Equalization Board on or before July 1 of the year
4 prior to the tax year on appeal before the board under the act
5 of June 27, 1947 (P.L.1046, No.447), referred to as the State
6 Tax Equalization Board Law.

7 "County assessment office." The division of county
8 government responsible for preparing and maintaining the
9 assessment rolls, the uniform parcel identifier systems, tax
10 maps and other administrative duties relating to the assessment
11 of real property in accordance with this chapter.

12 "County commissioners." The board of county commissioners
13 or, in home rule charter counties, the body or individual
14 exercising the equivalent authority.

15 "Countywide revision of assessment." A change in the
16 established predetermined ratio or revaluation of all real
17 property within a county.

18 "Established predetermined ratio." The ratio of assessed
19 value to market value established by the board of county
20 commissioners and uniformly applied in determining assessed
21 value in any year.

22 "Interim assessment." A change to the assessment roll
23 anytime during the year.

24 "Municipality." A county, city, borough, incorporated town
25 or township.

26 "Parcel identifier." An identifying number assigned to real
27 property in accordance with the act of January 15, 1988 (P.L.1,
28 No.1), known as the Uniform Parcel Identifier Law.

29 "Taxing district." A county, city, borough, incorporated
30 town, township, school district or county institution district.

1 "Spot reassessment." The reassessment of a property or
2 properties by a county assessment office that is not conducted
3 as part of a countywide revision of assessment and which
4 creates, sustains or increases disproportionality among
5 properties' assessed values. The term does not include board
6 action ruling on an appeal.

7 § 8803. Excluded provisions.

8 Except as otherwise provided in this chapter, this chapter
9 does not repeal or modify:

10 (1) The act of June 17, 1913 (P.L.507, No.335), entitled
11 "An act to provide revenue for State and county purposes,
12 and, in cities coextensive with counties, for city and county
13 purposes; imposing taxes upon certain classes of personal
14 property; providing for the assessment and collection of the
15 same; providing for the duties and compensation of
16 prothonotaries and recorders in connection therewith; and
17 modifying existing legislation which provided for raising
18 revenue for State purposes."

19 (2) Any law relating to cities, boroughs, towns,
20 townships, school districts and poor districts.

21 (3) The act of May 22, 1933 (P.L.853, No.155), known as
22 The General County Assessment Law, as it applies to counties
23 of the first and second classes.

24 § 8804. Construction.

25 (a) Dates mandatory.--All dates specified in this chapter
26 for the performance of any acts or duties shall be construed to
27 be mandatory and not discretionary with the officials or other
28 persons who are designated by this chapter to perform such acts
29 or duties.

30 (b) Pari materia.--This chapter shall be read in pari

1 materia with the act of November 26, 1997 (P.L.508, No.55),
2 known as the Institutions of Purely Public Charity Act.

3 SUBCHAPTER B

4 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

5 SPECIAL PROVISIONS ON ASSESSMENTS

6 Sec.

7 8811. Subjects of local taxation.

8 8812. Exemptions from taxation.

9 8813. Temporary tax exemption for residential construction.

10 8814. Temporary assessment change for real estate subject to a
11 sewer connection ban order.

12 8815. Catastrophic loss.

13 8816. Clerical and mathematical errors.

14 8817. Changes in assessed valuation.

15 8818. Assessment of lands divided by boundary lines.

16 8819. Separate assessment of coal and surface.

17 8820. Assessment of real estate subject to ground rent or
18 mortgage.

19 8821. Assessment of mobile homes and house trailers.

20 8822. Taxing districts lying in more than one county and choice
21 of assessment ratio.

22 8823. Limitation on tax increase after countywide reassessment.

23 § 8811. Subjects of local taxation.

24 (a) Subjects of taxation enumerated.--Except as provided in
25 subsection (b), all subjects and property made taxable by the
26 laws of this Commonwealth for county, city, borough, town,
27 township and school district purposes shall, as provided in this
28 chapter, be valued and assessed at the annual rates, including
29 all:

30 (1) Real estate, namely:

- 1 (i) houses;
2 (ii) house trailers and mobile homes permanently
3 attached to land or connected with water, gas, electric
4 or sewage facilities;
5 (iii) buildings permanently attached to land or
6 connected with water, gas, electric or sewage facilities;
7 (iv) lands, lots of ground and ground rents, trailer
8 parks and parking lots;
9 (v) mills and manufactories of all kinds, furnaces,
10 forges, bloomeries, distilleries, sugar houses, malt
11 houses, breweries, tan yards, fisheries, ferries and
12 wharves;
13 (vi) all office buildings;
14 (vii) that portion of a steel, lead, aluminum or
15 like melting and continuous casting structure which
16 encloses or provides shelter or protection from the
17 elements for the various machinery, tools, appliances,
18 equipment, materials or products involved in the mill,
19 mine, manufactory or industrial process; and
20 (viii) telecommunication towers that have become
21 affixed to land.

22 (2) All other things now taxable by the laws of this
23 Commonwealth for taxing districts.

24 (b) Exceptions.--The following are not subject to tax:

25 (1) Machinery, tools, appliances and other equipment
26 contained in any mill, mine, manufactory or industrial
27 establishment shall not be considered or included as a part
28 of the real estate in determining the value for taxation of
29 the mill, mine, manufactory or industrial establishment.

30 (2) Silos used predominantly for processing or storage

1 of animal feed incidental to operation of the farm on which
2 it is located, freestanding detachable grain bins or corn
3 cribs used exclusively for processing or storage of animal
4 feed incidental to the operation of the farm on which it is
5 located and inground and aboveground structures and
6 containments used predominantly for processing and storage of
7 animal waste and composting facilities incidental to
8 operation of the farm on which the structures and
9 containments are located shall not be considered or included
10 as part of the real estate.

11 (3) No amusement park rides shall be assessed or taxed
12 as real estate regardless of whether they have become affixed
13 to the real estate.

14 (4) No sign or sign structure primarily used to support
15 or display a sign shall be assessed as real property by a
16 county for purposes of the taxation of real property by the
17 county or a political subdivision located within the county
18 or by a municipality located within the county authorized to
19 assess real property for purposes of taxation, regardless of
20 whether the sign or sign structure has become affixed to the
21 real estate.

22 (5) No wind turbine generators or related wind energy
23 appliances and equipment, including towers and tower
24 foundations, shall be considered or included as part of the
25 real property in determining the fair market value and
26 assessment of real property used for the purpose of wind
27 energy generation. Real property used for the purpose of wind
28 energy generation shall be valued under section 8842(b)(2)
29 (relating to valuation of property).

30 § 8812. Exemptions from taxation.

1 (a) General rule.--The following property shall be exempt
2 from all county, borough, town, township, road, poor, county
3 institution district and school real estate taxes:

4 (1) All churches, meetinghouses or other actual places
5 of regularly stated religious worship, with the ground
6 annexed necessary for their occupancy and use.

7 (2) All actual places of burial, including burial
8 grounds and all mausoleums, vaults, crypts or structures,
9 intended to hold or contain the bodies of the dead if used or
10 held by a person or organization deriving no private or
11 corporate profit from the enterprise and no substantial part
12 of whose activity consists of selling personal property in
13 connection therewith.

14 (3) All hospitals, universities, colleges, seminaries,
15 academies, associations and institutions of learning,
16 benevolence or charity, including fire and rescue stations,
17 with the grounds annexed and necessary for their occupancy
18 and use, founded, endowed and maintained by public or private
19 charity as long as all of the following apply:

20 (i) The entire revenue derived by the entity is
21 applied to support the entity and to increase the
22 efficiency and facilities of the entity, the repair and
23 the necessary increase of grounds and buildings of the
24 entity and for no other purpose.

25 (ii) The property of purely public charities is
26 necessary to and actually used for the principal purposes
27 of the institution and not used in such a manner as to
28 compete with commercial enterprise.

29 (4) All property of a charitable organization providing
30 residential housing services in which the charitable

1 nonprofit organization receives subsidies for at least 95% of
2 the residential housing units from a low-income Federal
3 housing program as long as any surplus from the assistance or
4 subsidy is monitored by the appropriate governmental agency
5 and used solely to advance common charitable purposes within
6 the charitable organization.

7 (5) All school buildings belonging to any municipality
8 or school district, with the ground annexed and necessary for
9 the occupancy and use of the school buildings. This exemption
10 shall not apply to assessments or charges for the grading,
11 paving, curbing, macadamizing, maintenance or improvement of
12 streets or roads and constructing sewers and sidewalks and
13 other municipal improvements abutting land owned by the
14 school district. A school district of the second, third or
15 fourth class situated within a county subject to the
16 provisions of this chapter, and which is coterminous with a
17 city, borough, town or township shall not be subject to
18 assessments or charges for the grading, paving, curbing,
19 macadamizing, maintenance or improvement of streets or roads
20 and constructing sewers and sidewalks and other municipal
21 improvements abutting land owned by the school district; but
22 the school may agree to pay all or part of the assessments or
23 charges.

24 (6) All courthouses and jails with the grounds annexed
25 and necessary for their occupancy and use.

26 (7) All public parks owned and held by trustees for the
27 benefit of the public and used for amusements, recreation,
28 sports and other public purposes without profit.

29 (8) All other public property used for public purposes
30 with the ground annexed and necessary for the occupancy and

1 use of the property, but this shall not be construed to
2 include property otherwise taxable which is owned or held by
3 an agency of the Federal Government. This chapter or any
4 other law shall not be construed to exempt from taxation any
5 privilege, act or transaction conducted upon public property
6 by persons or entities which would be taxable if conducted
7 upon nonpublic property regardless of the purpose for which
8 the activity occurs, even if conducted as agent for or lessee
9 of any public authority.

10 (9) All real property used for limited access highways
11 and maintained by public funds.

12 (10) All real and personal property owned, occupied and
13 used by any branch, post or camp of honorably discharged
14 servicemen or servicewomen and actually and regularly used
15 for benevolent, charitable or patriotic purposes.

16 (11) All real property owned by one or more institutions
17 of purely public charity, used and occupied partly by the
18 owner or owners and partly by other institutions of purely
19 public charity and necessary for the occupancy and use of the
20 institutions so using it.

21 (12) All playgrounds with the equipment and grounds
22 annexed necessary for the occupancy and use of the
23 playgrounds, founded, endowed or maintained by public or
24 private charity which apply their revenue to the support and
25 repair of the playgrounds and to increase the efficiency and
26 facilities thereof, either in ground or buildings, or
27 otherwise, and for no other purpose, and owned, leased,
28 possessed or controlled by public school boards or properly
29 organized and duly constituted playground associations, and
30 approved and accepted by the board of the county in which the

1 playgrounds are situated. A school board may, by resolution,
2 agree to pay for grading, paving, macadamizing, maintenance
3 or improvement of streets or roads abutting land owned by the
4 school district.

5 (13) All buildings owned and occupied by free public
6 nonsectarian libraries and the land on which they stand, and
7 that which is immediately and necessarily appurtenant
8 thereto, notwithstanding the fact that some portion or
9 portions of the building or lands appurtenant may be yielding
10 rentals to the corporation or association managing the
11 library. The net receipts of the corporation or association
12 from rentals shall be used solely for the purpose of
13 maintaining the library.

14 (14) All property, including buildings and the land
15 reasonably necessary thereto, provided and maintained by
16 public or private charity and used exclusively for public
17 libraries, museums or art galleries and not used for private
18 or corporate profit so long as the public use continues. In
19 the case of concert music halls used partly for exempt
20 purposes and partly for nonexempt purposes, that part
21 measured either in area or in time, whichever is the lesser,
22 which is used for nonexempt purposes shall be valued,
23 assessed and subject to taxation.

24 (15) Notwithstanding the provisions of subsection (b) or
25 any other provision of this chapter to the contrary, all fire
26 and rescue stations which are founded, endowed and maintained
27 by public or private charity, together with the grounds
28 annexed and necessary for the occupancy and use of the fire
29 and rescue stations, and social halls and grounds owned and
30 occupied by fire and rescue stations and used on a regular

1 basis for activities which contribute to the support of fire
2 and rescue stations, as long as the net receipts from the
3 activities are used solely for the charitable purposes of the
4 fire and rescue stations.

5 (b) Exceptions.--

6 (1) Except as otherwise provided in subsection (a)(11),
7 (13) and (15), all property, real or personal, other than
8 that which is actually and regularly used and occupied for
9 the purposes specified in this section, and all property from
10 which any income or revenue is derived, other than from
11 recipients of the bounty of the institution or charity, shall
12 be subject to taxation, except where exempted by law for
13 State purposes.

14 (2) Except as otherwise provided in subsection (a)(12),
15 all property, real and personal, actually and regularly used
16 and occupied for the purposes specified in this section shall
17 be subject to taxation unless the person or persons,
18 associations or corporation, so using and occupying the
19 property, shall be seized of the legal or equitable title in
20 the realty and possessor of the personal property absolutely.

21 (c) Institutions of Purely Public Charity Act.--Each
22 provision of this chapter is to be read in para materia with the
23 act of November 26, 1997 (P.L.508, No.55), known as the
24 Institutions of Purely Public Charity Act, and to the extent
25 that a provision of this chapter is inconsistent with the
26 Institutions of Purely Public Charity Act, the provision is
27 superseded by that act.

28 § 8813. Temporary tax exemption for residential construction.

29 New single and multiple dwellings constructed for residential
30 purposes and improvements to existing unoccupied dwellings or

1 improvements to existing structures for purposes of conversion
2 to dwellings shall not be valued or assessed for purposes of
3 real property taxes until occupied, conveyed to a bona fide
4 purchaser or 30 months from the first day of the month after
5 which the building permit was issued or, if no building permit
6 or other notification of improvement was required, then from the
7 date construction commenced. The assessment of any multiple
8 dwelling because of occupancy shall be upon the proportion which
9 the value of the occupied portion bears to the value of the
10 entire multiple dwelling. As used in this section, the term
11 "dwellings" means buildings or portions thereof intended for
12 permanent use as homes or residences.

13 § 8814. Temporary assessment change for real estate subject to
14 a sewer connection ban order.

15 When a department or agency of the Commonwealth or a
16 municipality has ordered a sewer connection ban because of a
17 lack of adequate sewage treatment facilities, the real estate
18 affected by the order shall be reassessed for the duration of
19 the order. The assessment shall be based on the value of the
20 best use of the land during the period of the reassessment. For
21 the purposes of this section, the term "affected by the order"
22 shall be defined as the application for a building permit and
23 the denial to the applicant of permission to proceed with the
24 building or construction because of a sewer ban order.

25 § 8815. Catastrophic loss.

26 (a) General rule.--Persons who have suffered catastrophic
27 losses to their property shall have the right to appeal before
28 the board within the remainder of the county fiscal year in
29 which the catastrophic loss occurred, or within six months of
30 the date on which the catastrophic loss occurred, whichever

1 period is longer. The duty of the board shall be to reassess the
2 property to reflect the loss in value from the date of the loss
3 to the end of the taxable year. Any property improvements made
4 subsequent to the catastrophic loss in the same tax year shall
5 not be added to the assessment roll for the remainder of that
6 tax year but shall be added for the following year.

7 (b) Refund or credit.--Any adjustments in assessment under
8 this section:

9 (1) shall be reflected by the appropriate taxing
10 authorities in the form of a credit for the succeeding tax
11 year; or

12 (2) upon application by the property owner to the
13 appropriate taxing authorities, shall result in a refund
14 being paid to the property owner at the time of issuance of
15 the tax notice for the next succeeding tax year by the
16 respective taxing authorities; however, a reduction in
17 assessed value for catastrophic loss due to inclusion or
18 proposed inclusion as residential property on either the
19 National Priority List under the Comprehensive Environmental
20 Response, Compensation, and Liability Act of 1980 (Public Law
21 96-510, 94 Stat. 2767) or the State Priority List under the
22 act of October 18, 1988 (P.L.756, No.108), known as the
23 Hazardous Sites Cleanup Act, shall be in effect until
24 remediation is completed.

25 (c) Definition.--As used in this section, the term
26 "catastrophic loss" means any loss due to mine subsidence, fire,
27 flood or other natural disaster which affects the physical state
28 of the real property and which exceeds 50% of the market value
29 of the real property prior to the loss. The term "catastrophic
30 loss" shall also mean any loss which exceeds 50% of the market

1 value of the real property prior to the loss incurred by
2 residential property owners who are not deemed responsible
3 parties under the Comprehensive Environmental Response,
4 Compensation, and Liability Act of 1980 or the Hazardous Sites
5 Cleanup Act and whose residential property is included or
6 proposed to be included as residential property on:

7 (1) the National Priority List by the Environmental
8 Protection Agency under the Comprehensive Environmental
9 Response, Compensation, and Liability Act of 1980; or

10 (2) the State Priority List by the Department of
11 Environmental Resources under the Hazardous Sites Cleanup
12 Act.

13 § 8816. Clerical and mathematical errors.

14 (a) Correction.--If, through mathematical or clerical error,
15 an assessment is higher than it should have been and taxes are
16 paid on such incorrect assessment, the county assessment office,
17 upon discovery of the error and correction of the assessment,
18 shall so inform the appropriate taxing district or districts,
19 which shall make a refund to the taxpayer or taxpayers for the
20 period of the error or six years, whichever is less, from the
21 date of application for refund or discovery of the error by the
22 board. Reassessment, with or without application by the owner,
23 as a decision of judgment based on the method of assessment,
24 shall not constitute an error under this section.

25 (b) Increases.--Nothing in this section shall be construed
26 as prohibiting an assessment office from increasing an
27 assessment for the current taxable year upon the discovery of a
28 clerical or mathematical error.

29 § 8817. Changes in assessed valuation.

30 (a) General rule.--In addition to other authorization

1 provided in this chapter, the assessors may change the assessed
2 valuation on real property when a parcel of land is subdivided
3 into smaller parcels or when improvements are made to real
4 property or existing improvements are removed from real property
5 or are destroyed. The recording of a subdivision plan shall not
6 constitute grounds for assessment increases until lots are sold
7 or improvements are installed. The painting of a building or the
8 normal regular repairs to a building aggregating \$2,500 or less
9 in value annually shall not be deemed cause for a change in
10 valuation.

11 (b) Construction.--A change in the assessed valuation on
12 real property authorized by this section shall not be construed
13 as a spot reassessment under section 8843 (relating to spot
14 reassessment).

15 § 8818. Assessment of lands divided by boundary lines.

16 (a) Assessment of lands divided by county boundary lines.--

17 (1) If county boundary lines divide a tract of land, the
18 land will be assessed in the county in which the mansion
19 house is located.

20 (2) If county boundary lines pass through the mansion
21 house, the owner of the land may choose the county in which
22 the property will be assessed. If the owner refuses or fails
23 to choose the county in which the property will be assessed,
24 the county in which the larger portion of the mansion house
25 is located has the right of assessment.

26 (3) If vacant land is divided by the boundary lines of
27 two counties, the land shall be assessed in each county in
28 which it is located.

29 (b) Assessment of lands divided by township boundary
30 lines.--

1 (1) If land is divided by the boundary lines of a
2 township and a city, a township and a borough or a township
3 and a town, and the mansion house is located in the township,
4 all of the land will be assessed in the township.

5 (2) If land is divided by the boundary lines of a
6 township and a city, a township and a borough, a township and
7 a town or two townships, and the mansion house is located in
8 the city, borough, town or one township, then the land shall
9 be assessed in the municipality in which it actually lies.

10 (3) If vacant land is divided by the boundary lines of
11 two townships, the land shall be assessed in each township in
12 which it is located.

13 (c) Assessment where township boundary lines pass through
14 mansion house.--If the boundary lines of any township and a
15 city, borough or township pass through the mansion house, the
16 owner of the land may choose the municipality in which the land
17 shall be assessed. If the owner refuses or neglects to choose,
18 the mansion house shall be considered to be entirely located in
19 the township for assessment purposes.

20 (d) Assessment where lands are divided by boundary lines
21 between cities, boroughs or cities and boroughs.--

22 (1) If lands are divided by the boundary lines of two or
23 more cities, two or more boroughs, or one or more cities and
24 one or more boroughs, the lands shall be assessed in the city
25 or borough in which the mansion house is located.

26 (2) If the boundary lines pass through the mansion
27 house, the lands shall be assessed in the city or borough in
28 which the larger portion of the mansion house is located.

29 (3) If vacant land is divided by the boundary lines of
30 two or more cities, two or more boroughs, or one or more

1 cities and one or more boroughs, the land shall be assessed
2 in each municipality in which it is located.

3 (e) Assessment of coal underlying lands divided by county,
4 city, township or borough boundary lines.--Where coal is lying
5 underneath lands that are divided by county, city, township or
6 borough lines, and the ownership of the coal has been severed
7 from the ownership of the strata or surface, the county
8 assessment office shall assess each division of coal in the
9 municipality in which it actually lies.

10 § 8819. Separate assessment of coal and surface.

11 The county assessment office shall assess coal and surface
12 separately in cases where the owner or life tenant of land does
13 not have the right to mine the coal underlying the surface.

14 § 8820. Assessment of real estate subject to ground rent or
15 mortgage.

16 All real estate subject to ground rent or mortgage shall be
17 estimated at its full value and assessed and taxed accordingly.
18 In the case of real estate subject to ground rent, where there
19 is no provision made in the ground rent deed that the lessee
20 shall pay the taxes on the ground rent, the ground rent shall be
21 estimated and assessed for taxes to the owners thereof.

22 § 8821. Assessment of mobile homes and house trailers.

23 (a) Duty.--It shall be the duty of the county assessment
24 office to assess all mobile homes and house trailers within the
25 county according to the actual value thereof. All mobile homes
26 or house trailers which are subject to taxation as real estate
27 as provided in this chapter shall be assessed and taxed in the
28 name of the owner. The land upon which the mobile home or house
29 trailer is located at the time of assessment shall be assessed
30 separately and shall not include the value of the house trailer

1 or mobile home located thereon.

2 (b) Records.--All mobile home court operators, which shall
3 mean every person who leases land to two or more persons for the
4 purpose of allowing the lessees to locate on the land a mobile
5 home or house trailer which is subject to real property
6 taxation, shall maintain a record of the leases, which shall be
7 open for inspection at reasonable times by the county assessment
8 office. Each month, the mobile home court operator shall send a
9 record to the county assessment office of the arrivals and
10 departures of mobile homes or house trailers in the court during
11 the prior month, including the make, model, manufacturer, year
12 and serial number of the mobile home or house trailer.

13 (c) Notice.--Each person in whose name a mobile home or
14 house trailer is assessed, rated or valued as provided in this
15 chapter shall be notified in writing by the assessor that it
16 shall be unlawful for any person to remove the mobile home or
17 house trailer from the taxing district without first having
18 obtained removal permits from the local tax collector.

19 (d) Removal permits.--The local tax collector shall issue
20 removal permits upon application and payment of a fee of \$2 and
21 of all taxes levied and assessed on the mobile home or house
22 trailer to be moved.

23 (e) Penalty.--Any person who moves a mobile home or house
24 trailer from the territorial limits of the taxing district
25 without first having obtained a removal permit issued under this
26 chapter shall, upon summary conviction, be sentenced to pay a
27 fine of \$100 and costs of prosecution or to imprisonment for not
28 more than 30 days, or both.

29 (f) Characterization of property.--Nothing in this section
30 shall be construed as prohibiting a mobile home or house trailer

1 upon which a real property tax is levied as provided by law from
2 being deemed tangible personal property for other purposes.
3 § 8822. Taxing districts lying in more than one county and
4 choice of assessment ratio.

5 (a) General rule.--Except as provided in subsections (b) and
6 (c), if a taxing district lies in more than one county and the
7 respective counties fix different predetermined ratios for the
8 assessment of property, the following shall apply:

9 (1) The taxing district may levy its taxes on the ratio
10 to actual value used by any one of the counties.

11 (2) A county, other than the county whose predetermined
12 ratio has been selected in accordance with paragraph (1),
13 shall certify to the taxing district a copy of the assessment
14 roll which shows the actual valuations of properties within
15 the county's portion of the taxing district, so that taxes to
16 be levied on the property may be calculated using the
17 assessed valuation determined by applying the selected
18 predetermined ratio to actual valuation of the property.

19 (b) Multiple counties.--In the case of school districts
20 lying in more than one county, section 672.1 of the act of March
21 10, 1949 (P.L.30, No.14), known as the Public School Code of
22 1949, shall apply.

23 (c) Annexation.--If land in one county has been annexed to a
24 borough in another county, the following shall apply:

25 (1) For county tax purposes, the lands and properties
26 within the borough shall be assessed by the county assessment
27 office of the county in which the lands and properties are
28 located.

29 (2) For borough and school tax purposes, all lands and
30 properties within the borough, regardless of the county in

1 which they are located, shall be assessed by the county
2 assessment office of the county that assessed lands and
3 properties within the borough prior to the annexation.

4 § 8823. Limitation on tax increase after countywide
5 reassessment.

6 (a) Scope.--

7 (1) Except as set forth in paragraph (2), this section
8 applies to taxing districts in counties within the scope of
9 this chapter under section 8801(b)(1) (relating to short
10 title and scope of chapter).

11 (2) This section does not apply to a school district
12 subject to section 327 of the act of June 27, 2006 (1st
13 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

14 (b) Initial rate.--In the first year that any county
15 implements a countywide revision of assessment by revaluing the
16 properties and applies an established predetermined ratio or
17 changes its assessment base by applying a change in the
18 predetermined ratio, a taxing district levying its real estate
19 taxes on the revised assessment roll for the first time shall
20 reduce its tax rate, if necessary, so that the total amount of
21 taxes levied for that year against the real properties contained
22 in the duplicate does not exceed the total amount it levied on
23 the properties in the preceding year. The tax rate shall be
24 fixed at a figure that will accomplish this purpose.

25 (c) Final tax rate.--After establishing a tax rate under
26 subsection (b), a taxing district may, by a separate and
27 specific vote, establish a final tax rate for the first year in
28 which the reassessment is implemented to levy its real estate
29 taxes on the revised assessment. The tax rate under this
30 subsection shall be fixed at a figure which limits the total

1 amount of taxes levied for that year against the real properties
2 contained in the duplicate for the preceding year to not more
3 than 10% greater than the total amount it levied on the
4 properties the preceding year, notwithstanding the increased
5 valuations of the properties under the revised assessment.

6 (d) New construction.--For the purpose of determining the
7 total amount of taxes to be levied for the first year under
8 subsections (b) and (c), the amount to be levied on newly
9 constructed buildings or structures or on increased valuations
10 based on new improvements made to existing houses need not be
11 considered.

12 (e) Court approval.--With the approval of the court of
13 common pleas, upon good cause shown, any taxing district may
14 increase the tax rate prescribed in this section,
15 notwithstanding the provisions of this section.

16 SUBCHAPTER C

17 COUNTY ASSESSMENT OFFICE

18 Sec.

19 8831. Chief assessor.

20 8832. Subordinate assessors.

21 8833. Solicitor.

22 8834. Assessment records system.

23 § 8831. Chief assessor.

24 (a) Appointment.--In each county, a chief assessor shall be
25 appointed. The chief assessor shall be appointed by the county
26 commissioners with the advice of the board.

27 (b) Qualifications.--Any person appointed as a chief
28 assessor under this chapter shall be a Certified Pennsylvania
29 Evaluator pursuant to the act of April 16, 1992 (P.L.155,
30 No.28), known as the Assessors Certification Act. Any person

1 employed as a chief assessor on the effective date of this
2 chapter shall obtain certification in accordance with the
3 Assessors Certification Act.

4 (c) Duties of chief assessor.--It shall be the duty of the
5 chief assessor to:

6 (1) Hire subordinate assessors under section 8832
7 (relating to subordinate assessors).

8 (2) Prepare and submit to the board for its approval
9 regulations in accordance with this chapter.

10 (3) Prepare and maintain a permanent records system and
11 other maps, plans, surveys and records as may be deemed
12 necessary to secure a proper and equitable assessment.

13 (4) Prepare an assessment roll in accordance with this
14 chapter.

15 (5) Supervise and direct the activities of the
16 subordinate assessors and other employees subject to
17 regulations prescribed by the board.

18 (6) Perform all duties imposed upon the chief assessor
19 by this chapter.

20 (d) Compensation.--The chief assessor shall receive
21 compensation as determined by the salary board of the county.
22 § 8832. Subordinate assessors.

23 (a) Hiring and compensation.--The chief assessor, with the
24 approval of the board, shall hire subordinate assessors subject
25 to any applicable county personnel policy and regulations of the
26 board, as necessary in carrying out the duties imposed by this
27 chapter. A subordinate assessor shall receive compensation as
28 determined by the salary board of the county.

29 (b) Duties of subordinate assessors and other employees.--In
30 order to carry out the provisions of this chapter, subordinate

1 assessors and other employees shall perform those duties as may
2 be assigned to them by the chief assessor.

3 (c) Certification of assessors.--The act of April 16, 1992
4 (P.L.155, No.28), known as the Assessors Certification Act,
5 shall apply to any person responsible for the valuation of real
6 property for ad valorem taxation purposes in accordance with
7 this chapter.

8 (d) Elected assessors abolished.--The office of local
9 elected assessor in all taxing districts subject to this chapter
10 is hereby abolished.

11 § 8833. Solicitor.

12 The board may appoint an attorney as solicitor to the board
13 and assessment office to advise on all legal matters and appear
14 for and represent the board on all appeals taken from its
15 decisions or orders to all courts of competent jurisdiction. The
16 salary of the appointed solicitor shall be fixed by the salary
17 board of the county. If the board does not appoint a solicitor
18 in accordance with this section, the county solicitor must serve
19 as solicitor to the board and assessment office to the extent
20 that there is not a conflict of interest.

21 § 8834. Assessment records system.

22 It shall be the duty of the county assessment office to
23 maintain a permanent records system consisting of:

24 (1) Tax maps of the entire county drawn to scale or
25 aerial maps, which maps shall indicate all property and lot
26 lines, set forth dimensions or areas and identify the
27 respective parcels or lots by a number system.

28 (2) Property record cards identifying the property
29 location on the tax maps and any uniform parcel identifier
30 which may have been assigned, and acreage or dimensions,

1 description of improvements, if any, the owner's name and
2 mailing address and date of acquisition, the purchase price,
3 if any, set forth in the deed of acquisition and the assessed
4 valuation.

5 (3) Property owner's index consisting of an alphabetical
6 listing of all property owners, cross-indexed with the
7 property record cards or electronic or computerized method of
8 searching for property owners by name.

9 SUBCHAPTER D

10 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

11 Sec.

12 8841. Assessment roll and interim revisions.

13 8842. Valuation of property.

14 8843. Spot reassessment.

15 8844. Notices, appeals and certification of values.

16 8845. Service of notices.

17 8846. Notice of changes given to taxing authorities.

18 8847. Application of assessment changed as result of appeal.

19 8848. Special provisions relating to countywide revisions of
20 assessments.

21 § 8841. Assessment roll and interim revisions.

22 (a) Preparation of assessment roll.--Annually, on or before
23 the first day of July, the county assessment office shall
24 prepare and submit to the board, in a form prescribed by the
25 board, an assessment roll of property subject to local taxation
26 or exempted from local taxation.

27 (b) Form of assessment roll.--The board shall determine the
28 form of the assessment roll which shall include the following
29 for each taxing district:

30 (1) The name of the last known owner of record of each

1 parcel with the last known address of the owner.

2 (2) The location of each parcel and the uniform parcel
3 identifier or reference to the tax map.

4 (3) The assessment of each parcel of land and the
5 assessed value of any improvements.

6 (4) The aggregate assessments for each municipality.

7 (5) The assessment of each parcel exempted from local
8 taxation.

9 (c) Interim revisions to assessment roll.--The county
10 assessment office is authorized to make additions and revisions
11 to the assessment roll at any time in the year to change the
12 assessments of existing properties pursuant to section 8817
13 (relating to changes in assessed valuation) or add properties
14 and improvements to property mistakenly omitted from the
15 assessment roll as long as notice is provided in accordance with
16 section 8844 (relating to notices, appeals and certification of
17 values). All additions and revisions shall be a supplement to
18 the assessment roll for levy and collection of taxes for the tax
19 year for which the assessment roll was originally prepared.

20 (d) Public inspection of assessment rolls.--

21 (1) The assessment roll shall be open to public
22 inspection at the county assessment office during ordinary
23 business hours. Within 15 days after completion of the
24 assessment roll, the county assessment office, by publication
25 in one or more newspapers of general circulation in the
26 county, shall give notice of the following:

27 (i) The fact that the assessment roll has been
28 completed.

29 (ii) The place where and time when the assessment
30 roll will be open for inspection.

1 (iii) The right to file in writing an appeal from an
2 assessment, on or before the first day of September, or
3 an earlier date designated by the county commissioners,
4 in accordance with section 8844.

5 (2) This subsection shall be not be construed to limit
6 the right of any resident of this Commonwealth to access
7 public records in accordance with the act of February 14,
8 2008 (P.L.6, No.3), known as the Right-to-Know Law.

9 § 8842. Valuation of property.

10 (a) Predetermined ratio.--The county assessment office shall
11 assess real property at a value based upon an established
12 predetermined ratio which may not exceed 100% of actual value.
13 The ratio shall be established and determined by the board of
14 county commissioners by ordinance. In arriving at actual value,
15 the county may utilize the current market value or it may adopt
16 a base-year market value.

17 (b) Valuation.--

18 (1) Except as set forth in paragraph (2), the following
19 apply:

20 (i) In arriving at actual value, the price at which
21 any property may actually have been sold, either in the
22 base year or in the current taxable year, shall be
23 considered but shall not be controlling.

24 (ii) The selling price shall be subject to revision
25 by increase or decrease to accomplish equalization with
26 other similar property within the county.

27 (iii) In arriving at the actual value, the following
28 methods must be considered in conjunction with one
29 another:

30 (A) Cost approach, that is, reproduction or

1 replacement, as applicable, less depreciation and all
2 forms of obsolescence.

3 (B) Comparable sales approach.

4 (C) Income approach.

5 (2) The valuation of real property used for the purpose
6 of wind energy generation for assessment purposes shall be
7 developed by the county assessor utilizing the income
8 capitalization approach to value. The valuation shall be
9 determined by the capitalized value of the land lease
10 agreements, supplemented by the sales comparison data
11 approach as deemed necessary by the county assessor. The
12 lessee, or lessor on behalf of the lessee, shall provide the
13 nonproprietary lease and lease income information reasonably
14 needed by the county assessor to determine value by September
15 1.

16 (c) Impact of restrictions and tax credits on valuation.--

17 (1) In arriving at the actual value of real property,
18 the impact of applicable rent restrictions, affordability
19 requirements or any other related restrictions prescribed by
20 any Federal or State programs shall be considered.

21 (2) Federal or State income tax credits with respect to
22 property shall not be considered real property or income
23 attributable to real property.

24 § 8843. Spot reassessment.

25 The county assessment office is prohibited from engaging in
26 the practice of spot reassessment. In the event that the county
27 assessment office engages in the practice of spot reassessment,
28 the property owner may file an appeal to the board, limited to
29 the issue of spot reassessment, in accordance with this chapter.
30 Upon a finding by the board or an adjudication by the court that

1 the property owner has been subjected to a spot reassessment,
2 the property owner shall be entitled to a refund of any taxes
3 paid pursuant to a spot reassessment and interest thereon from
4 the date of payment at the same rate and in the same manner as
5 the Commonwealth is required to pay interest pursuant to section
6 806.1(b) of the act of April 9, 1929 (P.L.343, No.176), known as
7 The Fiscal Code. A change in assessment resulting from an appeal
8 to the board by a taxpayer or taxing district shall not
9 constitute a spot reassessment.

10 § 8844. Notices, appeals and certification of values.

11 (a) Notices.--The county assessment office shall mail to
12 each record property owner, at the last known address of the
13 record property owner, and to the affected taxing districts
14 notice of any change in assessment or new assessment made
15 pursuant to section 8841(c) (relating to assessment roll and
16 interim revisions). The notice shall state:

17 (1) Mailing date.

18 (2) Property location.

19 (3) Parcel identifier.

20 (4) Effective date.

21 (5) Established predetermined ratio.

22 (6) Base-year value.

23 (7) Old assessment.

24 (8) New assessment, including the assessment of each
25 parcel of land and the assessed value of any improvements.

26 (b) Mailing and notice of appeal.--The notice shall be
27 mailed within five days from the date the county assessment
28 office makes the change or addition to its official records. The
29 notice shall state that any persons aggrieved by the assessment
30 and the affected taxing districts may file an appeal to the

1 board within 40 days of the date of the notice. The appeal shall
2 be in writing and shall identify the following:

3 (1) Appellant.

4 (2) Property location.

5 (3) Owner.

6 (4) Assessment or assessments by which the person is
7 aggrieved.

8 (5) Address to which notice of the time and place for a
9 hearing of the appeal shall be mailed.

10 (c) Annual appeal deadline.--

11 (1) Any person aggrieved by any assessment, whether or
12 not the value thereof shall have been changed since the
13 preceding annual assessment, or any taxing district having an
14 interest in the assessment, may appeal to the board for
15 relief. Any person or taxing district desiring to make an
16 appeal shall, on or before September 1 or the date designated
17 by the county commissioners if the option under paragraph (3)
18 is exercised, file with the board an appeal in writing,
19 identifying the following:

20 (i) Appellant.

21 (ii) Property location.

22 (iii) Owner.

23 (iv) Assessment or assessments by which the person
24 is aggrieved.

25 (v) Address to which notice of the time and place
26 for a hearing shall be mailed.

27 (2) The same procedures and deadlines shall apply to a
28 request for real estate tax exemption under section 8812
29 (relating to exemptions from taxation).

30 (3) The county commissioners may designate a date no

1 earlier than August 1 as the date on or before which any
2 person desiring to appeal from any assessment shall file with
3 the board an appeal as long as the notice by publication
4 required under this chapter is given at least two weeks prior
5 to the date designated in accordance with this paragraph.

6 (d) Class action.--For the purpose of assessment appeals,
7 the term "person" shall include, in addition to that provided by
8 law, a group of two or more persons acting on behalf of a class
9 of persons similarly situated with regard to an assessment. The
10 regulations adopted by the board may establish additional
11 criteria for a group of two or more persons to act on behalf of
12 a class, including, but not limited to, specifying a date or
13 time by which any person desiring to be a member of the class
14 must file a written election with the board.

15 (e) Appeals.--

16 (1) The board shall meet for the hearing of appeals and
17 shall meet for this purpose until all appeals have been heard
18 and acted upon. The board shall have the power to compel the
19 attendance of witnesses and the furnishing of documents. For
20 the purpose of examining witnesses, any member of the board
21 may administer oaths. All appeals other than appeals brought
22 under section 8841(c) shall be heard and acted upon no later
23 than October 31. When an appeal has been filed, the board
24 shall notify the appellant, property owner and each affected
25 taxing district of the time and place of the hearing. Each
26 party attending the hearing shall have the right to examine
27 any witness. The notice shall be mailed to the appellant at
28 the address designated in the appeal. Notices required by
29 this section shall be mailed no later than 20 days preceding
30 the appeal.

1 (2) In any assessment appeal, the board shall determine
2 the market value of the property and shall apply the
3 established predetermined ratio to that value, unless the
4 common level ratio last published by the State Tax
5 Equalization Board varies by more than 15% from the
6 established predetermined ratio, in which case the board
7 shall apply that same common level ratio to the market value
8 of the property. Nothing in this paragraph shall prevent an
9 appellant from appealing a base-year valuation without
10 reference to ratio. When the board has completed the appeal
11 hearings, it shall give written notice of its decision to the
12 appellant, property owner and affected taxing districts no
13 later than November 15. The county assessment office shall
14 make the appropriate changes in the assessment roll to
15 conform to the decision of the board.

16 (3) Nothing in this subsection shall be construed to
17 abridge, alter or limit the right of an appellant to assert a
18 challenge under section 1 of Article VIII of the Constitution
19 of Pennsylvania.

20 (f) Certification of assessment roll after appeals.--

21 (1) The county assessment office shall prepare three
22 copies of the assessment roll and shall deliver as follows
23 the copies on or before November 15 with its certificate that
24 each copy is a true copy of the original assessment roll:

25 (i) One copy to the chief clerk of the county
26 commissioners.

27 (ii) One copy of the portion of the roll that
28 contains the assessment of persons or property within
29 each school district to the secretary of the board of
30 school directors of the respective school district.

1 (iii) One copy of the portion of the roll that
2 contains the assessment of persons or property within
3 each city accepting the provisions of this chapter,
4 borough, town or township, to the respective city clerk,
5 borough secretary, town clerk or secretary or township
6 secretary.

7 (2) All copies of the roll so furnished shall for all
8 purposes be considered as originals. The original assessment
9 roll and the true copies may be corrected, amended or changed
10 after November 15 as circumstances may require. The copies,
11 in addition to the information required to be shown on the
12 original assessment roll, shall provide space to the right of
13 each assessment for the entry of all taxes which may be
14 levied thereon by the respective taxing districts. The
15 original assessment roll as corrected shall be preserved in
16 the office of the chief assessor or of the board and shall be
17 open to public inspection, subject to regulations that the
18 board may prescribe for the preservation and safekeeping of
19 the roll.

20 (3) On or before November 15, the board shall certify to
21 the clerk or secretary of each taxing district coming within
22 the scope of this chapter within the county:

23 (i) The assessed value of real property.

24 (ii) The value of occupations pursuant to section
25 8865 (relating to assessment of occupations).

26 (iii) The number of persons subject to personal
27 taxes appearing in the assessment roll and taxable by the
28 respective taxing districts pursuant to section 8864
29 (relating to assessment of personal property).

30 § 8845. Service of notices.

1 No defect in service of any notice shall be sufficient
2 grounds for setting any assessment aside, but, upon proof of
3 defective notice, the aggrieved party or taxing district shall
4 have the right to a hearing before the board.

5 § 8846. Notice of changes given to taxing authorities.

6 If the county assessment office makes any change in the
7 assessed value of a property, the county assessment office shall
8 give notice of the change to the taxing districts in which the
9 assessed property is located. The time limit within which the
10 taxing districts are entitled to appeal shall commence to run on
11 the day the notice is mailed.

12 § 8847. Application of assessment changed as result of appeal.

13 (a) General rule.--Except as provided in subsection (b), for
14 purposes of taxation, if there is a change in assessment made by
15 the board as a result of an assessment appeal, a taxing district
16 shall apply the changed assessment in computing taxes imposed in
17 the next fiscal year of the taxing district following the fiscal
18 year in which the board heard the appeal and rendered its
19 decision.

20 (b) Exceptions.--Subsection (a) shall not apply to:

21 (1) Interim assessments made pursuant to section 8841(c)
22 (relating to assessment roll and interim revisions).

23 (2) Reductions in assessments due to a catastrophic loss
24 pursuant to section 8815 (relating to catastrophic loss).

25 (3) Correction to assessments made due to clerical or
26 mathematical errors pursuant to section 8816 (relating to
27 clerical and mathematical errors).

28 § 8848. Special provisions relating to countywide revisions of
29 assessments.

30 (a) Notice requirements.--If any county proposes to

1 institute a countywide revision of assessments upon real
2 property, the following notice requirements shall apply:

3 (1) Each property owner shall be notified by mail at the
4 property owner's last known address of the value of the new
5 assessment, the value of the old assessment and the right to
6 appeal within 40 days as provided in subsection (c)(1). The
7 notice shall state a mailing date and shall be deposited in
8 the United States mail on that date. The notice shall be
9 deemed received by the property owner on the date deposited
10 in the United States mail.

11 (2) The chief assessor shall maintain a list of all
12 notices and the mailing dates for each and shall affix an
13 affidavit attesting to the mailing dates of the assessment
14 notices. This list shall be a permanent public record of the
15 county assessment office and available for public inspection.

16 (b) Informal review.--In conjunction with a countywide
17 revision of assessments, a designee of the county assessment
18 office may meet with property owners to review all proposed
19 assessments and correct errors prior to the completion of the
20 final assessment roll.

21 (c) Appeal process.--

22 (1) All property owners and affected taxing districts
23 shall have the right to appeal any new assessment value
24 within 40 days of the mailing date stated on the notice.

25 (2) The county assessment office shall mail all notices
26 on or before July 1. The board in its discretion may commence
27 with the hearing of appeals 40 days following the mailing of
28 the initial notices of reassessment.

29 (3) The county assessment office shall notify each
30 appellant, property owner, if not the appellant, and each

1 affected taxing district of the time and place of hearing on
2 the appeal by mailing a notice no later than 20 days prior to
3 the scheduled hearing date. Any appellant who fails to appear
4 for hearing at the time fixed shall be conclusively presumed
5 to have abandoned the appeal unless the hearing date is
6 rescheduled by the mutual consent of the appellant and the
7 board.

8 (4) On or before November 15, the county assessment
9 office shall certify to the taxing districts new assessment
10 rolls resulting from the countywide revision of assessments.

11 (5) All appeals shall be heard and acted upon by the
12 board not later than October 31.

13 (d) Common level ratio.--If a county has effected a
14 countywide revision of the assessments, which was used to
15 develop the common level ratio last determined by the State Tax
16 Equalization Board, the following shall apply:

17 (1) If a county changes its assessment base by applying
18 a change in predetermined ratio, the board shall apply the
19 percentage change between the existing predetermined ratio
20 and newly established predetermined ratio to the county's
21 common level ratio to establish the certified revised common
22 level ratio for the year in which the assessment was revised.

23 (2) If the county performs a countywide revision of
24 assessments by revaluing the properties and applying an
25 established predetermined ratio, the board shall utilize the
26 established predetermined ratio instead of the common level
27 ratio for the year in which the assessment was revised and
28 until the time that the common level ratio determined by the
29 State Tax Equalization Board reflects the revaluing of
30 properties resulting from the revision of assessments.

1 SUBCHAPTER E

2 BOARDS AND APPEALS TO COURT

3 Sec.

4 8851. Board of assessment appeals and board of assessment
5 revision.

6 8852. Regulations of board.

7 8853. Auxiliary appeal boards and alternates.

8 8854. Appeals to court.

9 8855. Appeals by taxing districts.

10 § 8851. Board of assessment appeals and board of assessment
11 revision.

12 (a) Establishment and membership.--

13 (1) Counties of the second class A and third class
14 shall, and counties of the fourth through eighth classes may,
15 establish a board, to be known as the board of assessment
16 appeals, which shall be composed of three members. The
17 members of the board shall be appointed by the county
18 commissioners to serve for terms of four years each.
19 Vacancies on the board shall be filled by appointment by the
20 county commissioners for the unexpired terms. The salary of
21 the members of the board shall be fixed by the salary board
22 of the county.

23 (2) In each county of the fourth through eighth classes
24 that has not created a separate board of assessment appeals
25 in accordance with paragraph (1), there is established a
26 board of assessment revision. The county commissioners shall
27 serve as a board of assessment revision. The county
28 commissioner holding the oldest certificate of election shall
29 be the chairman.

30 (b) Powers and duties of board.--The board has the following

1 powers and duties:

2 (1) Appoint, with the approval of the county
3 commissioners, clerks, engineers and other employees as
4 necessary.

5 (2) Promulgate regulations as provided in section 8852
6 (relating to regulations of board).

7 (3) Hear and determine appeals, as provided in section
8 8844 (relating to notices, appeals and certification of
9 values).

10 (4) Establish the form of the assessment roll as
11 provided in section 8841 (relating to assessment roll and
12 interim revisions).

13 (5) Prepare annually and submit to the county
14 commissioners an estimate of the expense to be incurred
15 incidental to the carrying out of the provisions of this
16 chapter.

17 (6) Establish a permanent system of records as required
18 by section 8834 (relating to assessment records system).

19 (c) Expenses to be paid by county.--The county commissioners
20 shall appropriate annually to the board funds necessary for the
21 payment of salaries, wages and other expenses incurred in
22 carrying out the duties imposed upon the board and its employees
23 by this chapter.

24 (d) Organization of board meetings; action by majority.--

25 (1) The members of the board shall meet and organize as
26 a board at the same time and place as the county
27 commissioners meet for the purpose of organizing. The board
28 shall meet from time to time at the call of the chairman or
29 of any member, upon personal notice to each member. No action
30 shall be taken by the board except by a majority vote of all

1 the members of the board, and all actions of the board shall
2 be recorded in writing.

3 (2) The county commissioners shall appoint a chairman of
4 the board unless the county commissioners serve as the board
5 of assessment revision, in which case the commissioner
6 holding the oldest certificate of election shall be the
7 chairman.

8 § 8852. Regulations of board.

9 Subject to the approval of the county commissioners, the
10 board may adopt, amend, alter and rescind regulations for the
11 administration of and the conduct of business and proceedings
12 for itself and for auxiliary appeal boards. The regulations may
13 require a witness providing testimony at a hearing relative to
14 any aspect of the value of the real estate which is the subject
15 of the assessment or reassessment appeal to disclose, under
16 oath, whether any compensation paid for the testimony is
17 contingent on the result obtained. The regulations shall be in
18 writing and shall be a public record open to examination,
19 inspection and copying in accordance with the act of February
20 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

21 § 8853. Auxiliary appeal boards and alternates.

22 (a) Establishment and authority.--In conjunction with a
23 countywide revision of assessments involving either a change in
24 the established predetermined ratio, or revaluing the properties
25 and applying the predetermined ratio, OR IN CONJUNCTION WITH
26 HEARING AND DETERMINING APPEALS BY A PERSON AGGRIEVED BY AN
27 ASSESSMENT, or in conjunction with the homestead exclusion
28 pursuant to Subchapter F of Chapter 85 (relating to homestead
29 property exclusion) or Ch. 3 Subch. E of the act of June 27,
30 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer



1 Relief Act, the county commissioners may establish up to four
2 temporary auxiliary appeal boards, each to be known as an
3 auxiliary appeal board. The term of existence for an auxiliary
4 appeal board shall be the period of time required by the
5 auxiliary appeal board to hear and determine appeals from new
6 assessment values in accordance with this chapter and appeals
7 taken from assessments in the next succeeding year OR THE PERIOD ←
8 OF TIME REQUIRED TO HEAR AND DETERMINE APPEALS BY ANY PERSON
9 AGGRIEVED BY AN ASSESSMENT IN ACCORDANCE WITH SECTION 8844(E)
10 (RELATING TO NOTICES, APPEALS AND CERTIFICATION OF VALUES) or
11 the period of time required to hear and determine appeals
12 arising from applications for the homestead exclusion. The
13 authority of an auxiliary appeal board shall be limited to
14 hearing and determining appeals from assessments in accordance
15 with the provisions of this chapter and the regulations of the
16 board established pursuant to section 8852 (relating to
17 regulations of board).

18 (b) Membership.--An auxiliary appeal board shall be composed
19 of three members who shall be appointed by the county
20 commissioners to serve for the time that the auxiliary appeal
21 board is in existence. Members of an auxiliary appeal board
22 shall be competent and qualified residents of the county.
23 Vacancies on an auxiliary appeal board shall be filled by
24 appointment by the county commissioners for the duration of the
25 auxiliary appeal board's existence, but the unavailability of a
26 member of the board for a scheduled hearing for which an
27 alternate member may be appointed in accordance with subsection
28 (c) shall not be considered a vacancy on the board. Any salary
29 of members of an auxiliary appeal board shall be fixed by the
30 salary board of the county.

1 (c) Alternates.--In addition to the appointment of three
2 members to each auxiliary appeal board created in accordance
3 with subsection (a), the county commissioners may appoint no
4 more than eight alternate members, each of whom may serve as
5 directed by the board of assessment appeals on any auxiliary
6 appeal board in the event that a member of an auxiliary appeal
7 board is unavailable for a scheduled hearing by reason of being
8 absent, having a conflict or being disqualified. Alternate
9 members shall be appointed for the same length of time as any
10 auxiliary appeal board is in existence. Any salary of alternate
11 members serving on an auxiliary appeal board shall be fixed by
12 the salary board of the county. An alternate member shall have
13 the same authority as a member appointed under subsection (a) to
14 participate in the hearing and determination of appeals from
15 assessments after a countywide revision of assessments or
16 homestead exclusion.
17 § 8854. Appeals to court.

18 (a) Court of common pleas.--

19 (1) Following an appeal to the board, any appellant,
20 property owner or affected taxing district may appeal the
21 board's decision to the court of common pleas in the county
22 in which the property is located in accordance with local
23 rules of court.

24 (2) In any appeal of an assessment the court shall make
25 the following determinations:

26 (i) The market value as of the date the appeal was
27 filed before the board. In the event subsequent years
28 have been made a part of the appeal, the court shall
29 determine the market value for each year.

30 (ii) The common level ratio which was applicable in

1 the original appeal to the board. In the event subsequent
2 years have been made a part of the appeal, the court
3 shall determine the applicable common level ratio for
4 each year published by the State Tax Equalization Board
5 on or before July 1 of the year prior to the tax year
6 being appealed.

7 (3) The court, after determining the market value of the
8 property pursuant to paragraph (2)(i), shall then apply the
9 established predetermined ratio to that value unless the
10 corresponding common level ratio determined pursuant to
11 paragraph (2)(ii) varies by more than 15% from the
12 established predetermined ratio, in which case the court
13 shall apply the applicable common level ratio to the
14 corresponding market value of the property.

15 (4) If a county has effected a countywide revision of
16 assessments which was used to develop the common level ratio
17 last determined by the State Tax Equalization Board, the
18 following shall apply:

19 (i) If a county changes its assessment base by
20 applying a change in predetermined ratio, the court shall
21 apply the percentage change between the existing
22 predetermined ratio and the newly established
23 predetermined ratio to the county's common level ratio to
24 establish the certified revised common level ratio for
25 the year in which the assessment was revised.

26 (ii) If the county performs a countywide revision of
27 assessments by revaluing the properties and applying an
28 established predetermined ratio, the court shall utilize
29 the established predetermined ratio instead of the common
30 level ratio for the year in which the assessment was

1 revised and until the common level ratio determined by
2 the State Tax Equalization Board reflects the revaluing
3 of properties resulting from the revision of assessments.

4 (5) If a taxpayer or taxing district has filed an appeal
5 from an assessment, so long as the appeal is pending before
6 the board or before a court on appeal from the determination
7 of the board, as provided by statute, the appeal will also be
8 taken as an appeal by the appellant on the subject property
9 for any valuation for any assessment subsequent to the filing
10 of an appeal with the board and prior to the determination of
11 the appeal by the board or the court. This provision shall be
12 applicable to all pending appeals as well as future appeals.

13 (6) In any appeal by a taxable person from an action by
14 the board, the board shall have the power and duty to present
15 a prima facie case in support of its assessment, to cross-
16 examine witnesses, to discredit or impeach any evidence
17 presented by the taxable person, to prosecute or defend an
18 appeal in any appellate court, and to take any other
19 necessary steps to defend its valuation and assessment.

20 (7) Appeals to a court of common pleas may be referred
21 by the court to a board of arbitrators under 42 Pa.C.S. Ch.
22 73 Subch. C (relating to judicial arbitration) or to a board
23 of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to
24 boards of viewers) in accordance with the Pennsylvania Rules
25 of Civil Procedure.

26 (8) The cost of the appeal shall be apportioned or fixed
27 as the court may direct.

28 (9) Nothing in this subsection shall:

29 (i) Prevent an appellant from appealing a base-year
30 valuation without reference to ratio.

1 (ii) Be construed to abridge, alter or limit the
2 right of an appellant to assert a challenge under section
3 1 of Article VIII of the Constitution of Pennsylvania.

4 (b) Appeals to Commonwealth Court or Supreme Court.--The
5 board, or any party to the appeal to the court of common pleas,
6 may appeal from the judgment, order or decree of the court of
7 common pleas.

8 (c) Payment of taxes pending appeal.--An appeal shall not
9 prevent the collection of taxes based on the assessment
10 appealed. If the assessment is reduced, then any overpayment of
11 taxes together with interest at a rate pursuant to section 8843
12 (relating to spot reassessment) from the date of overpayment
13 shall be returned to the person or persons who paid the taxes.
14 The appellant may protest the taxes due. The protest must be in
15 writing addressed to the tax collector. It shall be the duty of
16 the tax collector to notify the taxing districts of any payment
17 under protest by delivering to them a copy of the protest. The
18 taxing districts shall be required to segregate 25% of the
19 amount of the tax paid in a separate account and shall not be
20 permitted to expend any portion of any segregated amount unless
21 it first petitions the court, alleging that the segregated
22 amount is unjustly withheld. The court shall have power to order
23 the taxing district to use a portion of any segregated amount as
24 the court deems reasonably free from dispute, and the remainder
25 of the segregated amount shall be held segregated by the taxing
26 district, pending the final disposition of the appeal. Upon
27 final disposition of the appeal, the amount of the overpayment
28 found to be due the appellant as a refund shall also be a legal
29 setoff or credit against any future taxes assessed against the
30 appellant by the same taxing district. If a taxing district

1 alleges that it is unable to credit all of the refund due in one
2 year, the court, upon application of either party, shall
3 determine over what period of time the refund due shall be made
4 and in what manner.

5 § 8855. Appeals by taxing districts.

6 A taxing district shall have the right to appeal any
7 assessment within its jurisdiction in the same manner, subject
8 to the same procedure, and with like effect as if the appeal
9 were taken by a taxable person with respect to the assessment,
10 and in addition, may take an appeal from any decision of the
11 board or court of common pleas as though it had been a party to
12 the proceedings before the board or court even though it was not
13 a party in fact. A taxing district authority may intervene in
14 any appeal by a taxable person under section 8854 (relating to
15 appeals to court) as a matter of right.

16 SUBCHAPTER F

17 MISCELLANEOUS PROVISIONS

18 Sec.

19 8861. Abstracts of building and demolition permits to be
20 forwarded to the county assessment office.

21 8862. Recorder of deeds to furnish record of conveyances,
22 compensation.

23 8863. Assessment of property of decedent's estates.

24 8864. Assessment of personal property.

25 8865. Assessment of occupations.

26 8866. Limitation on rates of specific taxes.

27 8867. Prohibition on certain levies.

28 8868. Optional use by cities.

29 § 8861. Abstracts of building and demolition permits to be
30 forwarded to the county assessment office.

1 (a) Permit.--Every municipality, third-party agency or the
2 Department of Labor and Industry responsible for the issuance of
3 building permits shall forward a copy of each building permit to
4 the county assessment office on or before the first day of every
5 month. Each building permit shall include the following
6 information:

7 (1) the date issued;

8 (2) the names and addresses of the owner or owners;

9 (3) the parcel identifier and tax map reference;

10 (4) the street address or location of the property for
11 which the permit was issued; and

12 (5) a brief description of the nature of the
13 improvements or demolition and its estimated cost.

14 In addition to any charge otherwise permitted by law, a
15 municipality, third-party agency or the Department of Labor and
16 Industry may charge an additional fee of \$10 to each person to
17 whom a permit is issued for administrative costs incurred in
18 compliance with this section.

19 (b) Substantial improvement.--If a person makes improvements
20 to any real property, other than painting of or normal regular
21 repairs to a building, aggregating more than \$2,500 in value and
22 a building permit is not required for the improvements, the
23 property owner shall furnish the following information to the
24 board:

25 (1) the name and address of the person owning the
26 property;

27 (2) a description of the improvements made or to be made
28 to the property; and

29 (3) the dollar value of the improvements.

30 (c) Penalty.--Any person that intentionally fails to comply

1 with the provisions of subsection (b) or intentionally falsifies
2 the information provided, shall, upon conviction in a summary
3 proceeding, be sentenced to pay a fine of not more than \$50.
4 § 8862. Recorder of deeds to furnish record of conveyances,
5 compensation.

6 (a) Maintaining information.--For every deed or conveyance
7 of land recorded, the recorder of deeds shall document and
8 maintain the following information:

- 9 (1) the date of the deed or conveyance;
10 (2) the names of the grantor and grantee;
11 (3) the address of the grantee;
12 (4) the consideration mentioned in the deed;
13 (5) the municipality in which the property is located;
14 (6) the acreage of the land conveyed, if mentioned; and
15 (7) whether the land conveyed is a lot or lots on a
16 recorded plan and, if so, the designation assigned to the
17 land on the plan, if mentioned in the deed.

18 (b) Filing information.--The recorder of deeds shall, on or
19 before the first Monday of each month, file the information
20 required to be maintained by this section with the county
21 assessment office along with a certification that the
22 information is correct. Fees charged by the recorder of deeds
23 shall be in accordance with the act of April 8, 1982 (P.L.310,
24 No.87), referred to as the Recorder of Deeds Fee Law.
25 § 8863. Assessment of property of decedent's estates.

26 If an individual dies leaving real or personal property
27 which, by the existing laws of this Commonwealth, is subject to
28 taxation for county purposes, the property, so long as it
29 belongs to the estate of the decedent, may be assessed in the
30 name of the decedent or in the name of the personal

1 representative.

2 § 8864. Assessment of personal property.

3 If personal property is subject to taxation for county
4 purposes it shall be assessed in the manner provided by existing
5 laws, except that the county commissioners shall fix the date as
6 of which the valuation of personal property shall be determined,
7 when and to whom returns of taxable personal property shall be
8 made, and when appeals from assessments shall be heard in the
9 same manner and with like notice and like periods of time as
10 provided in this section for appeals from assessments of real
11 estate. Personal property assessments shall be entered on
12 separate assessment rolls.

13 § 8865. Assessment of occupations.

14 (a) Occupation taxes.--In accordance with the act of August
15 9, 1955 (P.L.323, No.130), known as The County Code, the county
16 commissioners in counties of the fourth through eighth classes
17 may by resolution levy a tax on trades, occupations, professions
18 and persons who follow no occupation or calling.

19 (b) List of taxables.--

20 (1) The county assessment office shall provide a listing
21 each year to the county commissioners of all taxable persons
22 within the county. This list shall set forth the following
23 information for each taxable person:

24 (i) Full name and street address.

25 (ii) Respective municipality and school district.

26 (iii) Occupation.

27 (2) If a taxable person resides in a house which does
28 not have a street number address, then an address as definite
29 as possible shall be given. The county assessment office
30 shall accept the substitute address of any person certified

1 by the Office of Victim Advocate as eligible to participate
2 in the address confidentiality program pursuant to 23 Pa.C.S.
3 Ch. 67 (relating to domestic and sexual violence victim
4 address confidentiality).

5 (3) A county assessment office shall not be required to
6 maintain an occupation tax assessment roll if no taxing
7 district in the county levies an occupation tax.

8 (c) Exemption.--Except where a higher exemption level is
9 specified in law, each county, city, borough, incorporated town,
10 township and school district may, by ordinance or resolution,
11 exempt any person whose total income from all sources is less
12 than \$12,000 per year from its per capita or similar head tax
13 and occupation tax, or any portion thereof. Each taxing
14 authority may adopt regulations for the processing of claims for
15 the exemption.

16 § 8866. Limitation on rates of specific taxes.

17 No taxes levied under the provisions of this chapter or
18 section 8402(c) (relating to scope and limitations) shall be
19 levied by any taxing district on admissions to automobile racing
20 facilities with a seating capacity of more than 25,000 and a
21 continuous race area of one mile or more in excess of the
22 percent collected as of January 1, 2002. The tax base upon which
23 the tax shall be levied shall not exceed 40% of the cost of
24 admission to an automobile racing facility.

25 § 8867. Prohibition on certain levies.

26 Notwithstanding the provisions of this chapter, the act of
27 December 31, 1965 (P.L.1257, No.511), known as The Local Tax
28 Enabling Act, or section 8402(c) (relating to scope and
29 limitations), no taxing district shall levy, assess or collect a
30 tax on admissions to ski facilities after December 1, 2002.

1 § 8868. Optional use by cities.

2 (a) Election.--A city in any county to which this chapter
3 applies may, by adopting an ordinance, elect to become subject
4 to this chapter. A copy of the ordinance approved by the mayor,
5 or other comparable official if so required under an optional
6 form of government or home rule charter, and duly certified,
7 accompanied by a statement of the vote thereon, with the names
8 of the members of council voting for and against the ordinance,
9 shall be forwarded to and filed in the office of the Secretary
10 of the Commonwealth, and when so filed, the Governor shall under
11 the great seal of the Commonwealth certify the acceptance of the
12 provisions of this chapter which certificate shall be recorded
13 among the minutes of the council and in the office for the
14 recording of deeds in the proper county. A city that has
15 previously opted to become subject to the act of May 21, 1943
16 (P.L.571, No.254), known as The Fourth to Eighth Class and
17 Selective County Assessment Law, or the act of June 26, 1931
18 (P.L.1379, No.348), referred to as the Third Class County
19 Assessment Board Law, shall continue to be subject to this
20 chapter.

21 (b) Result.--Upon becoming subject to this chapter in
22 accordance with subsection (a), the property and persons subject
23 to and exempt from taxation in the city for city and school
24 purposes shall be designated in accordance with this chapter,
25 and the assessment and valuation thereof shall be done only in
26 accordance with this chapter and by the officers designated in
27 this chapter. If a city in accepting the provisions of this
28 chapter elects by ordinance to adopt an established
29 predetermined ratio different from that used by the county, then
30 the city shall apply the ratio selected to the actual valuation

1 supplied by the county to determine assessed value for tax
2 purposes. The established predetermined ratio selected by the
3 city, if different from the ratio selected by the county, may be
4 set at any value up to and including the actual valuation
5 supplied by the county.

6 (c) Alternate ratio.--If a city accepts this chapter in
7 accordance with subsection (a), all the provisions thereof shall
8 apply to the city except that a city may, by ordinance, elect to
9 adopt an established predetermined ratio different from that
10 used by the county.

11 Section 2. If a city of the third class accepts 53 Pa.C.S.
12 Ch. 88, all former city employees in the office of the city
13 assessor who are employed in the office of the county assessor
14 and who are members of the city's pension or retirement system
15 may, notwithstanding the provisions of section 10 of the act of
16 August 31, 1971 (P.L.398, No.96), known as the County Pension
17 Law, relating to compulsory membership, file an election in
18 writing with the county commissioners and the city pension board
19 within one year after they become county employees to retain
20 their membership in the city pension or retirement system. The
21 county shall deduct from the employees' salaries the amounts of
22 their contributions to the pension or retirement system of the
23 city and pay the deductions to the city pension or retirement
24 system. A member who files an election as provided in this
25 section may not thereafter elect to become a member of the
26 county's retirement system and shall continue to remain a member
27 of the city pension or retirement system until retirement.

28 Section 3. The following provisions of Title 53 shall not
29 affect an agreement or agreed to assessment practice actively in
30 place in a county on January 28, 2007:

1 (1) Section 8801(b) (2) .

2 (2) Section 8811(b) (5) .

3 (3) Section 8842(b) (2) .

4 Section 4. Repeals are as follows:

5 (1) The following acts or parts of acts are repealed
6 absolutely:

7 (i) The act of June 26, 1931 (P.L.1379, No.348),
8 referred to as the Third Class County Assessment Board
9 Law.

10 (ii) The act of May 21, 1943 (P.L.571, No.254),
11 known as The Fourth to Eighth Class and Selective County
12 Assessment Law.

13 (iii) Sections 1770.3 and 1770.9 of the act of
14 August 9, 1955 (P.L.323, No.130), known as The County
15 Code.

16 (2) The act of May 22, 1933 (P.L.853, No.155), known as
17 The General County Assessment Law, is repealed insofar as it
18 relates to second class A, third, fourth, fifth, sixth,
19 seventh and eighth class counties.

20 (3) All other acts and parts of acts are repealed
21 insofar as they are inconsistent with 53 Pa.C.S. Ch. 88.

22 Section 5. The following apply:

23 (1) The addition of 53 Pa.C.S. Ch. 88 is a continuation
24 of the following:

25 (i) The act of June 26, 1931 (P.L.1379, No.348),
26 referred to as the Third Class County Assessment Board
27 Law.

28 (ii) The act of May 21, 1943 (P.L.571, No.254),
29 known as The Fourth to Eighth Class and Selective County
30 Assessment Law.

1 (iii) Sections 1770.3 and 1770.9 of the act of
2 August 9, 1955 (P.L.323, No.130), known as The County
3 Code.

4 (2) Except as otherwise provided in 53 Pa.C.S. Ch. 88,
5 all activities initiated under the statutory provisions
6 referred to in paragraph (1) shall continue and remain in
7 full force and effect and may be completed under 53 Pa.C.S.
8 Ch. 88. Orders, regulations, rules and decisions which were
9 made under the statutory provisions referred to in paragraph
10 (1) and which are in effect on the effective date of section
11 4 of this act shall remain in full force and effect until
12 revoked, vacated or modified under 53 Pa.C.S. Ch. 88.
13 Contracts, obligations and collective bargaining agreements
14 entered into under the statutory provisions referred to in
15 paragraph (1) are not affected nor impaired by the repeal of
16 the statutory provisions referred to in paragraph (1).
17 Section 6. This act shall take effect January 1, 2011.