

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 918 Session of 2009

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

AS AMENDED ON THIRD CONSIDERATION, MAY 25, 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; PROVIDING FOR
7 MUNICIPAL PENSIONS IN CITIES OF THE SECOND CLASS; and making
8 related repeals.



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

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

13 CHAPTER 88

14 CONSOLIDATED COUNTY ASSESSMENT

15 Subchapter

16 A. Preliminary Provisions

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

19 C. County Assessment Office

20 D. Assessment Roll, Valuation, Notice and Appeals

21 E. Boards and Appeals to Court

1 F. Miscellaneous Provisions

2 SUBCHAPTER A

3 PRELIMINARY PROVISIONS

4 Sec.

5 8801. Short title and scope of chapter.

6 8802. Definitions.

7 8803. Excluded provisions.

8 8804. Construction.

9 § 8801. Short title and scope of chapter.

10 (a) Short title.--This chapter shall be known and may be  
11 cited as the Consolidated County Assessment Law.

12 (b) Scope.--

13 (1) This chapter shall apply to all of the following:

14 (i) Counties of the second class A, third, fourth,  
15 fifth, sixth, seventh and eighth classes of the  
16 Commonwealth.

17 (ii) Cities that elect to become subject to this  
18 chapter in accordance with section 8868 (relating to  
19 optional use by cities).

20 (2) In addition to the applicability under paragraph  
21 (1), the following provisions apply to counties of the first  
22 and second class:

23 (i) Section 8811(b) (5) (relating to subjects of  
24 local taxation).

25 (ii) Section 8842(b) (2) (relating to valuation of  
26 property).

27 § 8802. Definitions.

28 The following words and phrases when used in this chapter  
29 shall have the meanings given to them in this section unless the  
30 context clearly indicates otherwise:

1 "Assessed value." The assessment placed on real property by  
2 a county assessment office upon which all real estate taxes  
3 shall be calculated.

4 "Assessment." Assessed value.

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

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

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

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

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

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

1 assessor).

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

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

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

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

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

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

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

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

30 "Taxing district." A county, city, borough, incorporated

1 town, township, school district or county institution district.

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

8 § 8803. Excluded provisions.

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

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

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

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

25 § 8804. Construction.

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

1 (b) Pari materia.--This chapter shall be read in pari  
2 materia with the act of November 26, 1997 (P.L.508, No.55),  
3 known as the Institutions of Purely Public Charity Act.

4 SUBCHAPTER B

5 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

6 SPECIAL PROVISIONS ON ASSESSMENTS

7 Sec.

8 8811. Subjects of local taxation.

9 8812. Exemptions from taxation.

10 8813. Temporary tax exemption for residential construction.

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

13 8815. Catastrophic loss.

14 8816. Clerical and mathematical errors.

15 8817. Changes in assessed valuation.

16 8818. Assessment of lands divided by boundary lines.

17 8819. Separate assessment of coal and surface.

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

20 8821. Assessment of mobile homes and house trailers.

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

23 8823. Limitation on tax increase after countywide reassessment.

24 § 8811. Subjects of local taxation.

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

1           (1) Real estate, namely:

2           (i) houses;

3           (ii) house trailers and mobile homes permanently  
4 attached to land or connected with water, gas, electric  
5 or sewage facilities;

6           (iii) buildings permanently attached to land or  
7 connected with water, gas, electric or sewage facilities;

8           (iv) lands, lots of ground and ground rents, trailer  
9 parks and parking lots;

10          (v) mills and manufactories of all kinds, furnaces,  
11 forges, bloomeries, distilleries, sugar houses, malt  
12 houses, breweries, tan yards, fisheries, ferries and  
13 wharves;

14          (vi) all office buildings;

15          (vii) that portion of a steel, lead, aluminum or  
16 like melting and continuous casting structure which  
17 encloses or provides shelter or protection from the  
18 elements for the various machinery, tools, appliances,  
19 equipment, materials or products involved in the mill,  
20 mine, manufactory or industrial process; and

21          (viii) telecommunication towers that have become  
22 affixed to land.

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

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

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

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

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

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

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



1 § 8812. Exemptions from taxation.

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

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

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

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

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

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

30 (4) All property of a charitable organization providing

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

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

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

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

30 (8) All other public property used for public purposes

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

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

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

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

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

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

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

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

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

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

6 (b) Exceptions.--

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

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

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

29 § 8813. Temporary tax exemption for residential construction.

30 New single and multiple dwellings constructed for residential

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

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

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

26 § 8815. Catastrophic loss.

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

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

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

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

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

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

1 loss" shall also mean any loss which exceeds 50% of the market  
2 value of the real property prior to the loss incurred by  
3 residential property owners who are not deemed responsible  
4 parties under the Comprehensive Environmental Response,  
5 Compensation, and Liability Act of 1980 or the Hazardous Sites  
6 Cleanup Act and whose residential property is included or  
7 proposed to be included as residential property on:

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

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

14 § 8816. Clerical and mathematical errors.

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

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

30 § 8817. Changes in assessed valuation.



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

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

16 § 8818. Assessment of lands divided by boundary lines.

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

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

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

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

30 (b) Assessment of lands divided by township boundary

1 lines.--

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

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

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

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

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

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

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

30 (3) If vacant land is divided by the boundary lines of

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

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

11 § 8819. Separate assessment of coal and surface.

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

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

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

23 § 8821. Assessment of mobile homes and house trailers.

24 (a) Duty.--It shall be the duty of the county assessment  
25 office to assess all mobile homes and house trailers within the  
26 county according to the actual value thereof. All mobile homes  
27 or house trailers which are subject to taxation as real estate  
28 as provided in this chapter shall be assessed and taxed in the  
29 name of the owner. The land upon which the mobile home or house  
30 trailer is located at the time of assessment shall be assessed

1 separately and shall not include the value of the house trailer  
2 or mobile home located thereon.

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

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

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

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

30 (f) Characterization of property.--Nothing in this section

1 shall be construed as prohibiting a mobile home or house trailer  
2 upon which a real property tax is levied as provided by law from  
3 being deemed tangible personal property for other purposes.

4 § 8822. Taxing districts lying in more than one county and  
5 choice of assessment ratio.

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

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

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

20 (b) Multiple counties.--In the case of school districts  
21 lying in more than one county, section 672.1 of the act of March  
22 10, 1949 (P.L.30, No.14), known as the Public School Code of  
23 1949, shall apply.

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

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

30 (2) For borough and school tax purposes, all lands and

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

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

7 (a) Scope.--

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

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

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

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

1 subsection shall be fixed at a figure which limits the total  
2 amount of taxes levied for that year against the real properties  
3 contained in the duplicate for the preceding year to not more  
4 than 10% greater than the total amount it levied on the  
5 properties the preceding year, notwithstanding the increased  
6 valuations of the properties under the revised assessment.

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

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

17 SUBCHAPTER C

18 COUNTY ASSESSMENT OFFICE

19 Sec.

20 8831. Chief assessor.

21 8832. Subordinate assessors.

22 8833. Solicitor.

23 8834. Assessment records system.

24 § 8831. Chief assessor.

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

28 (b) Qualifications.--Any person appointed as a chief  
29 assessor under this chapter shall be a Certified Pennsylvania  
30 Evaluator pursuant to the act of April 16, 1992 (P.L.155,

1 No.28), known as the Assessors Certification Act. Any person  
2 employed as a chief assessor on the effective date of this  
3 chapter shall obtain certification in accordance with the  
4 Assessors Certification Act.

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

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

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

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

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

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

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

21 (d) Compensation.--The chief assessor shall receive  
22 compensation as determined by the salary board of the county.  
23 § 8832. Subordinate assessors.

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

30 (b) Duties of subordinate assessors and other employees.--In



1 order to carry out the provisions of this chapter, subordinate  
2 assessors and other employees shall perform those duties as may  
3 be assigned to them by the chief assessor.

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

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

12 § 8833. Solicitor.

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

22 § 8834. Assessment records system.

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

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

29 (2) Property record cards identifying the property  
30 location on the tax maps and any uniform parcel identifier

1 which may have been assigned, and acreage or dimensions,  
2 description of improvements, if any, the owner's name and  
3 mailing address and date of acquisition, the purchase price,  
4 if any, set forth in the deed of acquisition and the assessed  
5 valuation.

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

10 SUBCHAPTER D

11 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

12 Sec.

13 8841. Assessment roll and interim revisions.

14 8842. Valuation of property.

15 8843. Spot reassessment.

16 8844. Notices, appeals and certification of values.

17 8845. Service of notices.

18 8846. Notice of changes given to taxing authorities.

19 8847. Application of assessment changed as result of appeal.

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

22 § 8841. Assessment roll and interim revisions.

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

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

1           (1) The name of the last known owner of record of each  
2 parcel with the last known address of the owner.

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

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

7           (4) The aggregate assessments for each municipality.

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

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

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

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

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

30           (ii) The place where and time when the assessment

1 roll will be open for inspection.

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

6 (2) This subsection shall be not be construed to limit  
7 the right of any resident of this Commonwealth to access  
8 public records in accordance with the act of February 14,  
9 2008 (P.L.6, No.3), known as the Right-to-Know Law.

10 § 8842. Valuation of property.

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

18 (b) Valuation.--

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

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

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

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

1           (A) Cost approach, that is, reproduction or  
2           replacement, as applicable, less depreciation and all  
3           forms of obsolescence.

4           (B) Comparable sales approach.

5           (C) Income approach.

6           (2) The valuation of real property used for the purpose  
7           of wind energy generation for assessment purposes shall be  
8           developed by the county assessor utilizing the income  
9           capitalization approach to value. The valuation shall be  
10           determined by the capitalized value of the land lease  
11           agreements, supplemented by the sales comparison data  
12           approach as deemed necessary by the county assessor. The  
13           lessee, or lessor on behalf of the lessee, shall provide the  
14           nonproprietary lease and lease income information reasonably  
15           needed by the county assessor to determine value by September  
16           1.

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

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

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

25           § 8843. Spot reassessment.

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

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

11 § 8844. Notices, appeals and certification of values.

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

18 (1) Mailing date.

19 (2) Property location.

20 (3) Parcel identifier.

21 (4) Effective date.

22 (5) Established predetermined ratio.

23 (6) Base-year value.

24 (7) Old assessment.

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

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

1 and the affected taxing districts may file an appeal to the  
2 board within 40 days of the date of the notice. The appeal shall  
3 be in writing and shall identify the following:

4 (1) Appellant.

5 (2) Property location.

6 (3) Owner.

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

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

11 (c) Annual appeal deadline.--

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

21 (i) Appellant.

22 (ii) Property location.

23 (iii) Owner.

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

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

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

1           (3) The county commissioners may designate a date no  
2 earlier than August 1 as the date on or before which any  
3 person desiring to appeal from any assessment shall file with  
4 the board an appeal as long as the notice by publication  
5 required under this chapter is given at least two weeks prior  
6 to the date designated in accordance with this paragraph.

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

16           (e) Appeals.--

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



1 the appeal.

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

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

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

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

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

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

1 school directors of the respective school district.

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

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

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

24 (i) The assessed value of real property.

25 (ii) The value of occupations pursuant to section  
26 8865 (relating to assessment of occupations).

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

1 § 8845. Service of notices.

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

6 § 8846. Notice of changes given to taxing authorities.

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

13 § 8847. Application of assessment changed as result of appeal.

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

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

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

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

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

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

1 (a) Notice requirements.--If any county proposes to  
2 institute a countywide revision of assessments upon real  
3 property, the following notice requirements shall apply:

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

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

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

22 (c) Appeal process.--

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

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

30 (3) The county assessment office shall notify each

1 appellant, property owner, if not the appellant, and each  
2 affected taxing district of the time and place of hearing on  
3 the appeal by mailing a notice no later than 20 days prior to  
4 the scheduled hearing date. Any appellant who fails to appear  
5 for hearing at the time fixed shall be conclusively presumed  
6 to have abandoned the appeal unless the hearing date is  
7 rescheduled by the mutual consent of the appellant and the  
8 board.

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

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

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

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

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

1 properties resulting from the revision of assessments.

2 SUBCHAPTER E

3 BOARDS AND APPEALS TO COURT

4 Sec.

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

7 8852. Regulations of board.

8 8853. Auxiliary appeal boards and alternates.

9 8854. Appeals to court.

10 8855. Appeals by taxing districts.

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

13 (a) Establishment and membership.--

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

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

1 (b) Powers and duties of board.--The board has the following  
2 powers and duties:

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

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

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

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

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

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

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

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

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

1 shall be taken by the board except by a majority vote of all  
2 the members of the board, and all actions of the board shall  
3 be recorded in writing.

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

9 § 8852. Regulations of board.

10 Subject to the approval of the county commissioners, the  
11 board may adopt, amend, alter and rescind regulations for the  
12 administration of and the conduct of business and proceedings  
13 for itself and for auxiliary appeal boards. The regulations may  
14 require a witness providing testimony at a hearing relative to  
15 any aspect of the value of the real estate which is the subject  
16 of the assessment or reassessment appeal to disclose, under  
17 oath, whether any compensation paid for the testimony is  
18 contingent on the result obtained. The regulations shall be in  
19 writing and shall be a public record open to examination,  
20 inspection and copying in accordance with the act of February  
21 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

22 § 8853. Auxiliary appeal boards and alternates.

23 (a) Establishment and authority.--In conjunction with a  
24 countywide revision of assessments involving either a change in  
25 the established predetermined ratio, or revaluing the properties  
26 and applying the predetermined ratio, or in conjunction with  
27 hearing and determining appeals by a person aggrieved by an  
28 assessment, or in conjunction with the homestead exclusion  
29 pursuant to Subchapter F of Chapter 85 (relating to homestead  
30 property exclusion) or Ch. 3 Subch. E of the act of June 27,



1 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer  
2 Relief Act, the county commissioners may establish up to four  
3 temporary auxiliary appeal boards, each to be known as an  
4 auxiliary appeal board. The term of existence for an auxiliary  
5 appeal board shall be the period of time required by the  
6 auxiliary appeal board to hear and determine appeals from new  
7 assessment values in accordance with this chapter and appeals  
8 taken from assessments in the next succeeding year or the period  
9 of time required to hear and determine appeals by any person  
10 aggrieved by an assessment in accordance with section 8844(e)  
11 (relating to notices, appeals and certification of values) or  
12 the period of time required to hear and determine appeals  
13 arising from applications for the homestead exclusion. The  
14 authority of an auxiliary appeal board shall be limited to  
15 hearing and determining appeals from assessments in accordance  
16 with the provisions of this chapter and the regulations of the  
17 board established pursuant to section 8852 (relating to  
18 regulations of board).

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

1 salary board of the county.

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

18 § 8854. Appeals to court.

19 (a) Court of common pleas.--

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

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

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

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

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

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

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

27           (ii) If the county performs a countywide revision of  
28 assessments by revaluing the properties and applying an  
29 established predetermined ratio, the court shall utilize  
30 the established predetermined ratio instead of the common

1 level ratio for the year in which the assessment was  
2 revised and until the common level ratio determined by  
3 the State Tax Equalization Board reflects the revaluing  
4 of properties resulting from the revision of assessments.

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

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

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

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

29 (9) Nothing in this subsection shall:

30 (i) Prevent an appellant from appealing a base-year

1 valuation without reference to ratio.

2 (ii) Be construed to abridge, alter or limit the  
3 right of an appellant to assert a challenge under section  
4 1 of Article VIII of the Constitution of Pennsylvania.

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

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

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

6 § 8855. Appeals by taxing districts.

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

17 SUBCHAPTER F

18 MISCELLANEOUS PROVISIONS

19 Sec.

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

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

24 8863. Assessment of property of decedent's estates.

25 8864. Assessment of personal property.

26 8865. Assessment of occupations.

27 8866. Limitation on rates of specific taxes.

28 8867. Prohibition on certain levies.

29 8868. Optional use by cities.

30 § 8861. Abstracts of building and demolition permits to be

1 forwarded to the county assessment office.

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

8 (1) the date issued;

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

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

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

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

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

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

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

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

30 (3) the dollar value of the improvements.

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

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

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

19 (b) Filing information.--The recorder of deeds shall, on or  
20 before the first Monday of each month, file the information  
21 required to be maintained by this section with the county  
22 assessment office along with a certification that the  
23 information is correct. Fees charged by the recorder of deeds  
24 shall be in accordance with the act of April 8, 1982 (P.L.310,  
25 No.87), referred to as the Recorder of Deeds Fee Law.  
26 § 8863. Assessment of property of decedent's estates.

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



1 name of the decedent or in the name of the personal  
2 representative.

3 § 8864. Assessment of personal property.

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

14 § 8865. Assessment of occupations.

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

20 (b) List of taxables.--

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

25 (i) Full name and street address.

26 (ii) Respective municipality and school district.

27 (iii) Occupation.

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

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

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

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

17 § 8866. Limitation on rates of specific taxes.

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

26 § 8867. Prohibition on certain levies.

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

1 tax on admissions to ski facilities after December 1, 2002.

2 § 8868. Optional use by cities.

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

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

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

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

12 SECTION 2. PART VII OF TITLE 53 IS AMENDED BY ADDING A  
13 SUBPART TO READ:

14 SUBPART D  
15 EMPLOYMENT AND EMPLOYEES

16 CHAPTER

17 91. MUNICIPAL PENSIONS

18 CHAPTER 91

19 MUNICIPAL PENSIONS

20 SUBCHAPTER

21 A. (RESERVED)

22 B. CITIES OF THE SECOND CLASS

23 SUBCHAPTER A

24 (RESERVED)

25 SUBCHAPTER B

26 CITIES OF THE SECOND CLASS

27 SEC.

28 9111. SCOPE OF SUBCHAPTER.

29 9112. DEPOSITS OF CERTAIN PROCEEDS.

30 9113. TIMING OF TRANSFER OF ADMINISTRATION OF PENSION SYSTEM



1           FUND.

2   § 9111. SCOPE OF SUBCHAPTER.

3           THIS SUBCHAPTER SHALL APPLY TO PENSIONS IN CITIES OF THE  
4   SECOND CLASS.

5   § 9112. DEPOSITS OF CERTAIN PROCEEDS.

6           NOTWITHSTANDING THE PROVISIONS OF SECTION 902(A)(2) OF THE  
7   ACT OF DECEMBER 18, 1984 (P.L.1005, NO.205), KNOWN AS THE  
8   MUNICIPAL PENSION PLAN FUNDING STANDARD AND RECOVERY ACT, IN  
9   ORDER TO EXERCISE THE ADDITIONAL TAXING AUTHORITY GRANTED UNDER  
10 THAT SECTION, NET PROCEEDS OF THE LEASE OR SALE OF A CITY OF A  
11 SECOND CLASS' PARKING AUTHORITY GARAGES MUST BE DEPOSITED AS  
12 FOLLOWS:

13           (1) INTO THE CITY'S MUNICIPAL PENSION SYSTEM FUND; OR


14           (2) WITH THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM  
15 AND CREDITED TO THE CITY'S ACCOUNT IN THE EVENT THE  
16 ADMINISTRATION OF THE CITY'S MUNICIPAL PENSION SYSTEM FUND  
17 HAS BEEN TRANSFERRED TO THE PENNSYLVANIA MUNICIPAL RETIREMENT  
18 SYSTEM UNDER SECTION 902(C) OF THE MUNICIPAL PENSION PLAN  
19 FUNDING STANDARD AND RECOVERY ACT.

20 § 9113. TIMING OF TRANSFER OF ADMINISTRATION OF PENSION SYSTEM  
21 FUND.

22           NOTWITHSTANDING THE PROVISIONS OF SECTION 902(C) OF THE  
23 MUNICIPAL PENSION PLAN FUNDING STANDARD AND RECOVERY ACT, IF THE  
24 ADMINISTRATION OF A CITY OF THE SECOND CLASS' MUNICIPAL PENSION  
25 SYSTEM FUND IS TO BE TRANSFERRED TO THE PENNSYLVANIA MUNICIPAL  
26 RETIREMENT SYSTEM UNDER THAT SECTION, THE TRANSFER SHALL BE  
27 ACCOMPLISHED BY OCTOBER 30, 2011.

28           Section 2 3. If a city of the third class accepts 53 Pa.C.S.   ←  
29 Ch. 88, all former city employees in the office of the city  
30 assessor who are employed in the office of the county assessor

1 and who are members of the city's pension or retirement system  
2 may, notwithstanding the provisions of section 10 of the act of  
3 August 31, 1971 (P.L.398, No.96), known as the County Pension  
4 Law, relating to compulsory membership, file an election in  
5 writing with the county commissioners and the city pension board  
6 within one year after they become county employees to retain  
7 their membership in the city pension or retirement system. The  
8 county shall deduct from the employees' salaries the amounts of  
9 their contributions to the pension or retirement system of the  
10 city and pay the deductions to the city pension or retirement  
11 system. A member who files an election as provided in this  
12 section may not thereafter elect to become a member of the  
13 county's retirement system and shall continue to remain a member  
14 of the city pension or retirement system until retirement.

15 Section ~~3~~ 4. The following provisions of Title 53 shall not   
16 affect an agreement or agreed to assessment practice actively in  
17 place in a county on January 28, 2007:

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

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

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

21 Section ~~4~~ 5. Repeals are as follows: 

22 (1) The following acts or parts of acts are repealed  
23 absolutely:

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

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

30 (iii) Sections 1770.3 and 1770.9 of the act of

1 August 9, 1955 (P.L.323, No.130), known as The County  
2 Code.

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

7 (3) All other acts and parts of acts are repealed  
8 insofar as they are inconsistent with 53 Pa.C.S. Ch. 88.  
9 Section ~~5~~ 6. The following apply: ←

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

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

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

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

21 (2) Except as otherwise provided in 53 Pa.C.S. Ch. 88,  
22 all activities initiated under the statutory provisions  
23 referred to in paragraph (1) shall continue and remain in  
24 full force and effect and may be completed under 53 Pa.C.S.  
25 Ch. 88. Orders, regulations, rules and decisions which were  
26 made under the statutory provisions referred to in paragraph  
27 (1) and which are in effect on the effective date of section  
28 4 of this act shall remain in full force and effect until  
29 revoked, vacated or modified under 53 Pa.C.S. Ch. 88.  
30 Contracts, obligations and collective bargaining agreements

1 entered into under the statutory provisions referred to in  
2 paragraph (1) are not affected nor impaired by the repeal of  
3 the statutory provisions referred to in paragraph (1).

4 Section ~~6~~ 7. This act shall take effect ~~January 1, 2011~~. AS ←

5 FOLLOWS:

6 (1) THE ADDITION OF 53 PA.C.S. PT. VII SUBPT. D SHALL  
7 TAKE EFFECT IMMEDIATELY.

8 (2) THIS SECTION SHALL TAKE EFFECT IMMEDIATELY.

9 (3) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT JANUARY  
10 1, 2011.