

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, HOUSE OF REPRESENTATIVES,
SEPTEMBER 20, 2010

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, PROVIDING FOR AGREEMENTS FOR FIRE ←
3 PROTECTION SERVICES IN CITIES OF THE SECOND CLASS;
4 consolidating and amending the Third Class County Assessment
5 Board Law, The Fourth to Eighth Class and Selective County
6 Assessment Law and provisions of The County Code relating to
7 auxiliary board of assessment appeals and assessment of signs
8 and sign structures; providing for municipal pensions in
9 cities of the second class; and making related repeals.

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

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

14 SECTION 1. TITLE 53 OF THE PENNSYLVANIA CONSOLIDATED ←
15 STATUTES IS AMENDED BY ADDING A SECTION TO READ:

16 § 2317. AGREEMENTS FOR FIRE PROTECTION SERVICES IN CITIES OF
17 THE SECOND CLASS.

18 (A) ABSORPTION OF CERTAIN FIREFIGHTERS.--NOTWITHSTANDING THE
19 PROVISIONS OF THE ACT OF MAY 23, 1907 (P.L.206, NO.167),
20 ENTITLED "AN ACT TO REGULATE AND IMPROVE THE CIVIL SERVICE OF
21 THE CITIES OF THE SECOND CLASS IN THE COMMONWEALTH OF

1 PENNSYLVANIA; MAKING VIOLATIONS OF ITS PROVISIONS TO BE
2 MISDEMEANORS, AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF"
3 AND THE ACT OF JUNE 27, 1939 (P.L.1207, NO.405), ENTITLED, AS
4 AMENDED, "AN ACT REGULATING THE APPOINTMENT, PROMOTION,
5 SUSPENSION, REDUCTION, REMOVAL, AND REINSTATEMENT OF EMPLOYEES
6 (EXCEPT CHIEFS AND CHIEF CLERKS) IN BUREAUS OF FIRE AND FIRE
7 ALARM OPERATORS AND FIRE BOX INSPECTORS IN BUREAUS OF
8 ELECTRICITY, IN CITIES OF THE SECOND CLASS; DEFINING THE POWERS
9 AND DUTIES OF CIVIL SERVICE COMMISSIONS FOR SUCH PURPOSE IN SAID
10 CITIES; AND REPEALING INCONSISTENT LEGISLATION," IN THE CASE OF
11 AN ORIGINAL APPOINTMENT OF A FULL-TIME FIREFIGHTER IN A BOROUGH
12 WITH A POPULATION BETWEEN 18,000 AND 19,500 ACCORDING TO THE
13 2000 CENSUS THAT IS LOCATED IN A COUNTY OF THE SECOND CLASS AND
14 IS CONTIGUOUS WITH A CITY OF THE SECOND CLASS, WHEN THE FULL-
15 TIME FIREFIGHTER IS ABSORBED BY APPOINTMENT INTO THE CLASSIFIED
16 SERVICE IN THE BUREAU OF FIRE OF A CITY OF A SECOND CLASS UNDER
17 AN INTERGOVERNMENTAL COOPERATION AGREEMENT FOR FIRE PROTECTIVE
18 SERVICES, THE FULL-TIME FIREFIGHTER SHALL BE:

19 (1) SUBJECT ONLY TO A PHYSICAL EXAMINATION OF THE SCOPE
20 GIVEN FOR PROMOTION.

21 (2) SUBJECT TO A PROBATIONARY PERIOD OF SIX MONTHS.

22 (3) APPOINTED FROM OUTSIDE A CERTIFIED ELIGIBILITY LIST.

23 (4) EXEMPTED FROM AN ELIGIBILITY EXAMINATION.

24 (5) EXEMPTED FROM A RESIDENCY REQUIREMENT AT THE TIME OF
25 ORIGINAL APPOINTMENT. THE FIREFIGHTER SHALL BE REQUIRED,
26 HOWEVER, TO BECOME A BONA FIDE RESIDENT OF THE CITY OF THE
27 SECOND CLASS ON OR BEFORE THE FIRST ANNIVERSARY OF THE
28 ORIGINAL APPOINTMENT.

29 (B) ELIGIBLE LISTS AND APPOINTMENTS.--UNDER THIS SECTION
30 ONLY, THE CIVIL SERVICE COMMISSION OF THE CITY OF THE SECOND

1 CLASS SHALL NOT BE REQUIRED TO GENERATE ELIGIBLE LISTS OR
2 INDICATE APPOINTMENT THEREON, AND NO INDIVIDUAL WHO IS ON AN
3 EXISTING ELIGIBILITY LIST FOR ORIGINAL APPOINTMENT INTO THE
4 CLASSIFIED SERVICE OF THE BUREAU OF FIRE OF A CITY OF A SECOND
5 CLASS SHALL HAVE A RIGHT TO BE APPOINTED UNTIL THE ELIGIBLE
6 FULL-TIME FIREFIGHTERS OF THE BOROUGH ARE APPOINTED UNDER THE
7 INTERGOVERNMENTAL COOPERATION AGREEMENT.

8 SECTION 2. TITLE 53 IS AMENDED BY ADDING A CHAPTER TO READ:

9 CHAPTER 88

10 CONSOLIDATED COUNTY ASSESSMENT

11 Subchapter

12 A. Preliminary Provisions

13 B. Subjects of Local Taxation; Exceptions; Special
14 Provisions on Assessments

15 C. County Assessment Office

16 D. Assessment Roll, Valuation, Notice and Appeals

17 E. Boards and Appeals to Court

18 F. Miscellaneous Provisions

19 SUBCHAPTER A

20 PRELIMINARY PROVISIONS

21 Sec.

22 8801. Short title and scope of chapter.

23 8802. Definitions.

24 8803. Excluded provisions.

25 8804. Construction.

26 § 8801. Short title and scope of chapter.

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

29 (b) Scope.--

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

1 (i) Counties of the second class A, third, fourth,
2 fifth, sixth, seventh and eighth classes of the
3 Commonwealth.

4 (ii) Cities that elect to become subject to this
5 chapter in accordance with section 8868 (relating to
6 optional use by cities).

7 (2) In addition to the applicability under paragraph
8 (1), the following provisions apply to counties of the first
9 and second class:

10 (i) Section 8811(b)(5) (relating to subjects of
11 local taxation).

12 (ii) Section 8842(b)(2) (relating to valuation of
13 property).

14 § 8802. Definitions.

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

18 "Assessed value." The assessment placed on real property by
19 a county assessment office upon which all real estate taxes
20 shall be calculated.

21 "Assessment." Assessed value.

22 "Auxiliary appeal board." An auxiliary board of assessment
23 appeals created in accordance with section 8853 (relating to
24 auxiliary appeal boards and alternates).

25 "Base year." The year upon which real property market values
26 are based for the most recent countywide revision of assessment
27 of real property or other prior year upon which the market value
28 of all real property of the county is based for assessment
29 purposes. Real property market values shall be equalized within
30 the county and any changes by the board shall be expressed in

1 terms of base-year values.

2 "Board." The board of assessment appeals or the board of
3 assessment revision established in accordance with section 8851
4 (relating to board of assessment appeals and board of assessment
5 revision). The term, when used in conjunction with hearing and
6 determining appeals from assessments, shall include an auxiliary
7 appeal board.

8 "Board of assessment appeals." The assessment appeals board
9 in counties of the second class A and third class, and in
10 counties of the fourth through eighth classes, where the county
11 commissioners do not serve as a board of assessment revision.

12 "Board of assessment revision." County commissioners in
13 counties of the fourth through eighth classes when serving as an
14 assessment appeals board.

15 "Chief assessor." The individual appointed by the board of
16 county commissioners with the advice of the board of assessment
17 appeals in accordance with section 8831 (relating to chief
18 assessor).

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

25 "County assessment office." The division of county
26 government responsible for preparing and maintaining the
27 assessment rolls, the uniform parcel identifier systems, tax
28 maps and other administrative duties relating to the assessment
29 of real property in accordance with this chapter.

30 "County commissioners." The board of county commissioners

1 or, in home rule charter counties, the body or individual
2 exercising the equivalent authority.

3 "Countywide revision of assessment." A change in the
4 established predetermined ratio or revaluation of all real
5 property within a county.

6 "Established predetermined ratio." The ratio of assessed
7 value to market value established by the board of county
8 commissioners and uniformly applied in determining assessed
9 value in any year.

10 "Interim assessment." A change to the assessment roll
11 anytime during the year.

12 "Municipality." A county, city, borough, incorporated town
13 or township.

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

17 "Taxing district." A county, city, borough, incorporated
18 town, township, school district or county institution district.

19 "Spot reassessment." The reassessment of a property or
20 properties by a county assessment office that is not conducted
21 as part of a countywide revision of assessment and which
22 creates, sustains or increases disproportionality among
23 properties' assessed values. The term does not include board
24 action ruling on an appeal.

25 § 8803. Excluded provisions.

26 Except as otherwise provided in this chapter, this chapter
27 does not repeal or modify:

28 (1) The act of June 17, 1913 (P.L.507, No.335), entitled
29 "An act to provide revenue for State and county purposes,
30 and, in cities coextensive with counties, for city and county

1 purposes; imposing taxes upon certain classes of personal
2 property; providing for the assessment and collection of the
3 same; providing for the duties and compensation of
4 prothonotaries and recorders in connection therewith; and
5 modifying existing legislation which provided for raising
6 revenue for State purposes."

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

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

12 § 8804. Construction.

13 (a) Dates mandatory.--All dates specified in this chapter
14 for the performance of any acts or duties shall be construed to
15 be mandatory and not discretionary with the officials or other
16 persons who are designated by this chapter to perform such acts
17 or duties.

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

21 SUBCHAPTER B

22 SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;

23 SPECIAL PROVISIONS ON ASSESSMENTS

24 Sec.

25 8811. Subjects of local taxation.

26 8812. Exemptions from taxation.

27 8813. Temporary tax exemption for residential construction.

28 8814. Temporary assessment change for real estate subject to a
29 sewer connection ban order.

30 8815. Catastrophic loss.

1 8816. Clerical and mathematical errors.
2 8817. Changes in assessed valuation.
3 8818. Assessment of lands divided by boundary lines.
4 8819. Separate assessment of coal and surface.
5 8820. Assessment of real estate subject to ground rent or
6 mortgage.
7 8821. Assessment of mobile homes and house trailers.
8 8822. Taxing districts lying in more than one county and choice
9 of assessment ratio.
10 8823. Limitation on tax increase after countywide reassessment.
11 § 8811. Subjects of local taxation.
12 (a) Subjects of taxation enumerated.--Except as provided in
13 subsection (b), all subjects and property made taxable by the
14 laws of this Commonwealth for county, city, borough, town,
15 township and school district purposes shall, as provided in this
16 chapter, be valued and assessed at the annual rates, including
17 all:
18 (1) Real estate, namely:
19 (i) houses;
20 (ii) house trailers and mobile homes permanently
21 attached to land or connected with water, gas, electric
22 or sewage facilities;
23 (iii) buildings permanently attached to land or
24 connected with water, gas, electric or sewage facilities;
25 (iv) lands, lots of ground and ground rents, trailer
26 parks and parking lots;
27 (v) mills and manufactories of all kinds, furnaces,
28 forges, bloomeries, distilleries, sugar houses, malt
29 houses, breweries, tan yards, fisheries, ferries and
30 wharves;

1 (vi) all office buildings;

2 (vii) that portion of a steel, lead, aluminum or
3 like melting and continuous casting structure which
4 encloses or provides shelter or protection from the
5 elements for the various machinery, tools, appliances,
6 equipment, materials or products involved in the mill,
7 mine, manufactory or industrial process; and

8 (viii) telecommunication towers that have become
9 affixed to land.

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

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

13 (1) Machinery, tools, appliances and other equipment
14 contained in any mill, mine, manufactory or industrial
15 establishment shall not be considered or included as a part
16 of the real estate in determining the value for taxation of
17 the mill, mine, manufactory or industrial establishment.

18 (2) Silos used predominantly for processing or storage
19 of animal feed incidental to operation of the farm on which
20 it is located, freestanding detachable grain bins or corn
21 cribs used exclusively for processing or storage of animal
22 feed incidental to the operation of the farm on which it is
23 located and inground and aboveground structures and
24 containments used predominantly for processing and storage of
25 animal waste and composting facilities incidental to
26 operation of the farm on which the structures and
27 containments are located shall not be considered or included
28 as part of the real estate.

29 (3) No amusement park rides shall be assessed or taxed
30 as real estate regardless of whether they have become affixed

1 to the real estate.

2 (4) No sign or sign structure primarily used to support
3 or display a sign shall be assessed as real property by a
4 county for purposes of the taxation of real property by the
5 county or a political subdivision located within the county
6 or by a municipality located within the county authorized to
7 assess real property for purposes of taxation, regardless of
8 whether the sign or sign structure has become affixed to the
9 real estate.

10 (5) No wind turbine generators or related wind energy
11 appliances and equipment, including towers and tower
12 foundations, shall be considered or included as part of the
13 real property in determining the fair market value and
14 assessment of real property used for the purpose of wind
15 energy generation. Real property used for the purpose of wind
16 energy generation shall be valued under section 8842(b)(2)
17 (relating to valuation of property).

18 § 8812. Exemptions from taxation.

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

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

25 (2) All actual places of burial, including burial
26 grounds and all mausoleums, vaults, crypts or structures,
27 intended to hold or contain the bodies of the dead if used or
28 held by a person or organization deriving no private or
29 corporate profit from the enterprise and no substantial part
30 of whose activity consists of selling personal property in

1 connection therewith.

2 (3) All hospitals, universities, colleges, seminaries,
3 academies, associations and institutions of learning,
4 benevolence or charity, including fire and rescue stations,
5 with the grounds annexed and necessary for their occupancy
6 and use, founded, endowed and maintained by public or private
7 charity as long as all of the following apply:

8 (i) The entire revenue derived by the entity is
9 applied to support the entity and to increase the
10 efficiency and facilities of the entity, the repair and
11 the necessary increase of grounds and buildings of the
12 entity and for no other purpose.

13 (ii) The property of purely public charities is
14 necessary to and actually used for the principal purposes
15 of the institution and not used in such a manner as to
16 compete with commercial enterprise.

17 (4) All property of a charitable organization providing
18 residential housing services in which the charitable
19 nonprofit organization receives subsidies for at least 95% of
20 the residential housing units from a low-income Federal
21 housing program as long as any surplus from the assistance or
22 subsidy is monitored by the appropriate governmental agency
23 and used solely to advance common charitable purposes within
24 the charitable organization.

25 (5) All school buildings belonging to any municipality
26 or school district, with the ground annexed and necessary for
27 the occupancy and use of the school buildings. This exemption
28 shall not apply to assessments or charges for the grading,
29 paving, curbing, macadamizing, maintenance or improvement of
30 streets or roads and constructing sewers and sidewalks and

1 other municipal improvements abutting land owned by the
2 school district. A school district of the second, third or
3 fourth class situated within a county subject to the
4 provisions of this chapter, and which is coterminous with a
5 city, borough, town or township shall not be subject to
6 assessments or charges for the grading, paving, curbing,
7 macadamizing, maintenance or improvement of streets or roads
8 and constructing sewers and sidewalks and other municipal
9 improvements abutting land owned by the school district; but
10 the school may agree to pay all or part of the assessments or
11 charges.

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

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

17 (8) All other public property used for public purposes
18 with the ground annexed and necessary for the occupancy and
19 use of the property, but this shall not be construed to
20 include property otherwise taxable which is owned or held by
21 an agency of the Federal Government. This chapter or any
22 other law shall not be construed to exempt from taxation any
23 privilege, act or transaction conducted upon public property
24 by persons or entities which would be taxable if conducted
25 upon nonpublic property regardless of the purpose for which
26 the activity occurs, even if conducted as agent for or lessee
27 of any public authority.

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

30 (10) All real and personal property owned, occupied and

1 used by any branch, post or camp of honorably discharged
2 servicemen or servicewomen and actually and regularly used
3 for benevolent, charitable or patriotic purposes.

4 (11) All real property owned by one or more institutions
5 of purely public charity, used and occupied partly by the
6 owner or owners and partly by other institutions of purely
7 public charity and necessary for the occupancy and use of the
8 institutions so using it.

9 (12) All playgrounds with the equipment and grounds
10 annexed necessary for the occupancy and use of the
11 playgrounds, founded, endowed or maintained by public or
12 private charity which apply their revenue to the support and
13 repair of the playgrounds and to increase the efficiency and
14 facilities thereof, either in ground or buildings, or
15 otherwise, and for no other purpose, and owned, leased,
16 possessed or controlled by public school boards or properly
17 organized and duly constituted playground associations, and
18 approved and accepted by the board of the county in which the
19 playgrounds are situated. A school board may, by resolution,
20 agree to pay for grading, paving, macadamizing, maintenance
21 or improvement of streets or roads abutting land owned by the
22 school district.

23 (13) All buildings owned and occupied by free public
24 nonsectarian libraries and the land on which they stand, and
25 that which is immediately and necessarily appurtenant
26 thereto, notwithstanding the fact that some portion or
27 portions of the building or lands appurtenant may be yielding
28 rentals to the corporation or association managing the
29 library. The net receipts of the corporation or association
30 from rentals shall be used solely for the purpose of

1 maintaining the library.

2 (14) All property, including buildings and the land
3 reasonably necessary thereto, provided and maintained by
4 public or private charity and used exclusively for public
5 libraries, museums or art galleries and not used for private
6 or corporate profit so long as the public use continues. In
7 the case of concert music halls used partly for exempt
8 purposes and partly for nonexempt purposes, that part
9 measured either in area or in time, whichever is the lesser,
10 which is used for nonexempt purposes shall be valued,
11 assessed and subject to taxation.

12 (15) Notwithstanding the provisions of subsection (b) or
13 any other provision of this chapter to the contrary, all fire
14 and rescue stations which are founded, endowed and maintained
15 by public or private charity, together with the grounds
16 annexed and necessary for the occupancy and use of the fire
17 and rescue stations, and social halls and grounds owned and
18 occupied by fire and rescue stations and used on a regular
19 basis for activities which contribute to the support of fire
20 and rescue stations, as long as the net receipts from the
21 activities are used solely for the charitable purposes of the
22 fire and rescue stations.

23 (b) Exceptions.--

24 (1) Except as otherwise provided in subsection (a) (11),
25 (13) and (15), all property, real or personal, other than
26 that which is actually and regularly used and occupied for
27 the purposes specified in this section, and all property from
28 which any income or revenue is derived, other than from
29 recipients of the bounty of the institution or charity, shall
30 be subject to taxation, except where exempted by law for

1 State purposes.

2 (2) Except as otherwise provided in subsection (a)(12),
3 all property, real and personal, actually and regularly used
4 and occupied for the purposes specified in this section shall
5 be subject to taxation unless the person or persons,
6 associations or corporation, so using and occupying the
7 property, shall be seized of the legal or equitable title in
8 the realty and possessor of the personal property absolutely.

9 (c) Institutions of Purely Public Charity Act.--Each
10 provision of this chapter is to be read in para materia with the
11 act of November 26, 1997 (P.L.508, No.55), known as the
12 Institutions of Purely Public Charity Act, and to the extent
13 that a provision of this chapter is inconsistent with the
14 Institutions of Purely Public Charity Act, the provision is
15 superseded by that act.

16 § 8813. Temporary tax exemption for residential construction.

17 New single and multiple dwellings constructed for residential
18 purposes and improvements to existing unoccupied dwellings or
19 improvements to existing structures for purposes of conversion
20 to dwellings shall not be valued or assessed for purposes of
21 real property taxes until occupied, conveyed to a bona fide
22 purchaser or 30 months from the first day of the month after
23 which the building permit was issued or, if no building permit
24 or other notification of improvement was required, then from the
25 date construction commenced. The assessment of any multiple
26 dwelling because of occupancy shall be upon the proportion which
27 the value of the occupied portion bears to the value of the
28 entire multiple dwelling. As used in this section, the term
29 "dwellings" means buildings or portions thereof intended for
30 permanent use as homes or residences.

1 § 8814. Temporary assessment change for real estate subject to
2 a sewer connection ban order.

3 When a department or agency of the Commonwealth or a
4 municipality has ordered a sewer connection ban because of a
5 lack of adequate sewage treatment facilities, the real estate
6 affected by the order shall be reassessed for the duration of
7 the order. The assessment shall be based on the value of the
8 best use of the land during the period of the reassessment. For
9 the purposes of this section, the term "affected by the order"
10 shall be defined as the application for a building permit and
11 the denial to the applicant of permission to proceed with the
12 building or construction because of a sewer ban order.

13 § 8815. Catastrophic loss.

14 (a) General rule.--Persons who have suffered catastrophic
15 losses to their property shall have the right to appeal before
16 the board within the remainder of the county fiscal year in
17 which the catastrophic loss occurred, or within six months of
18 the date on which the catastrophic loss occurred, whichever
19 period is longer. The duty of the board shall be to reassess the
20 property to reflect the loss in value from the date of the loss
21 to the end of the taxable year. Any property improvements made
22 subsequent to the catastrophic loss in the same tax year shall
23 not be added to the assessment roll for the remainder of that
24 tax year but shall be added for the following year.

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

27 (1) shall be reflected by the appropriate taxing
28 authorities in the form of a credit for the succeeding tax
29 year; or

30 (2) upon application by the property owner to the

1 appropriate taxing authorities, shall result in a refund
2 being paid to the property owner at the time of issuance of
3 the tax notice for the next succeeding tax year by the
4 respective taxing authorities; however, a reduction in
5 assessed value for catastrophic loss due to inclusion or
6 proposed inclusion as residential property on either the
7 National Priority List under the Comprehensive Environmental
8 Response, Compensation, and Liability Act of 1980 (Public Law
9 96-510, 94 Stat. 2767) or the State Priority List under the
10 act of October 18, 1988 (P.L.756, No.108), known as the
11 Hazardous Sites Cleanup Act, shall be in effect until
12 remediation is completed.

13 (c) Definition.--As used in this section, the term
14 "catastrophic loss" means any loss due to mine subsidence, fire,
15 flood or other natural disaster which affects the physical state
16 of the real property and which exceeds 50% of the market value
17 of the real property prior to the loss. The term "catastrophic
18 loss" shall also mean any loss which exceeds 50% of the market
19 value of the real property prior to the loss incurred by
20 residential property owners who are not deemed responsible
21 parties under the Comprehensive Environmental Response,
22 Compensation, and Liability Act of 1980 or the Hazardous Sites
23 Cleanup Act and whose residential property is included or
24 proposed to be included as residential property on:

25 (1) the National Priority List by the Environmental
26 Protection Agency under the Comprehensive Environmental
27 Response, Compensation, and Liability Act of 1980; or

28 (2) the State Priority List by the Department of
29 Environmental Resources under the Hazardous Sites Cleanup
30 Act.

1 § 8816. Clerical and mathematical errors.

2 (a) Correction.--If, through mathematical or clerical error,
3 an assessment is higher than it should have been and taxes are
4 paid on such incorrect assessment, the county assessment office,
5 upon discovery of the error and correction of the assessment,
6 shall so inform the appropriate taxing district or districts,
7 which shall make a refund to the taxpayer or taxpayers for the
8 period of the error or six years, whichever is less, from the
9 date of application for refund or discovery of the error by the
10 board. Reassessment, with or without application by the owner,
11 as a decision of judgment based on the method of assessment,
12 shall not constitute an error under this section.

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

17 § 8817. Changes in assessed valuation.

18 (a) General rule.--In addition to other authorization
19 provided in this chapter, the assessors may change the assessed
20 valuation on real property when a parcel of land is subdivided
21 into smaller parcels or when improvements are made to real
22 property or existing improvements are removed from real property
23 or are destroyed. The recording of a subdivision plan shall not
24 constitute grounds for assessment increases until lots are sold
25 or improvements are installed. The painting of a building or the
26 normal regular repairs to a building aggregating \$2,500 or less
27 in value annually shall not be deemed cause for a change in
28 valuation.

29 (b) Construction.--A change in the assessed valuation on
30 real property authorized by this section shall not be construed

1 as a spot reassessment under section 8843 (relating to spot
2 reassessment).

3 § 8818. Assessment of lands divided by boundary lines.

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

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

8 (2) If county boundary lines pass through the mansion
9 house, the owner of the land may choose the county in which
10 the property will be assessed. If the owner refuses or fails
11 to choose the county in which the property will be assessed,
12 the county in which the larger portion of the mansion house
13 is located has the right of assessment.

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

17 (b) Assessment of lands divided by township boundary
18 lines.--

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

23 (2) If land is divided by the boundary lines of a
24 township and a city, a township and a borough, a township and
25 a town or two townships, and the mansion house is located in
26 the city, borough, town or one township, then the land shall
27 be assessed in the municipality in which it actually lies.

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

1 (c) Assessment where township boundary lines pass through
2 mansion house.--If the boundary lines of any township and a
3 city, borough or township pass through the mansion house, the
4 owner of the land may choose the municipality in which the land
5 shall be assessed. If the owner refuses or neglects to choose,
6 the mansion house shall be considered to be entirely located in
7 the township for assessment purposes.

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

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

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

17 (3) If vacant land is divided by the boundary lines of
18 two or more cities, two or more boroughs, or one or more
19 cities and one or more boroughs, the land shall be assessed
20 in each municipality in which it is located.

21 (e) Assessment of coal underlying lands divided by county,
22 city, township or borough boundary lines.--Where coal is lying
23 underneath lands that are divided by county, city, township or
24 borough lines, and the ownership of the coal has been severed
25 from the ownership of the strata or surface, the county
26 assessment office shall assess each division of coal in the
27 municipality in which it actually lies.

28 § 8819. Separate assessment of coal and surface.

29 The county assessment office shall assess coal and surface
30 separately in cases where the owner or life tenant of land does

1 not have the right to mine the coal underlying the surface.
2 § 8820. Assessment of real estate subject to ground rent or
3 mortgage.

4 All real estate subject to ground rent or mortgage shall be
5 estimated at its full value and assessed and taxed accordingly.
6 In the case of real estate subject to ground rent, where there
7 is no provision made in the ground rent deed that the lessee
8 shall pay the taxes on the ground rent, the ground rent shall be
9 estimated and assessed for taxes to the owners thereof.

10 § 8821. Assessment of mobile homes and house trailers.

11 (a) Duty.--It shall be the duty of the county assessment
12 office to assess all mobile homes and house trailers within the
13 county according to the actual value thereof. All mobile homes
14 or house trailers which are subject to taxation as real estate
15 as provided in this chapter shall be assessed and taxed in the
16 name of the owner. The land upon which the mobile home or house
17 trailer is located at the time of assessment shall be assessed
18 separately and shall not include the value of the house trailer
19 or mobile home located thereon.

20 (b) Records.--All mobile home court operators, which shall
21 mean every person who leases land to two or more persons for the
22 purpose of allowing the lessees to locate on the land a mobile
23 home or house trailer which is subject to real property
24 taxation, shall maintain a record of the leases, which shall be
25 open for inspection at reasonable times by the county assessment
26 office. Each month, the mobile home court operator shall send a
27 record to the county assessment office of the arrivals and
28 departures of mobile homes or house trailers in the court during
29 the prior month, including the make, model, manufacturer, year
30 and serial number of the mobile home or house trailer.

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

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

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

17 (f) Characterization of property.--Nothing in this section
18 shall be construed as prohibiting a mobile home or house trailer
19 upon which a real property tax is levied as provided by law from
20 being deemed tangible personal property for other purposes.
21 § 8822. Taxing districts lying in more than one county and
22 choice of assessment ratio.

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

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

29 (2) A county, other than the county whose predetermined
30 ratio has been selected in accordance with paragraph (1),

1 shall certify to the taxing district a copy of the assessment
2 roll which shows the actual valuations of properties within
3 the county's portion of the taxing district, so that taxes to
4 be levied on the property may be calculated using the
5 assessed valuation determined by applying the selected
6 predetermined ratio to actual valuation of the property.

7 (b) Multiple counties.--In the case of school districts
8 lying in more than one county, section 672.1 of the act of March
9 10, 1949 (P.L.30, No.14), known as the Public School Code of
10 1949, shall apply.

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

13 (1) For county tax purposes, the lands and properties
14 within the borough shall be assessed by the county assessment
15 office of the county in which the lands and properties are
16 located.

17 (2) For borough and school tax purposes, all lands and
18 properties within the borough, regardless of the county in
19 which they are located, shall be assessed by the county
20 assessment office of the county that assessed lands and
21 properties within the borough prior to the annexation.

22 § 8823. Limitation on tax increase after countywide
23 reassessment.

24 (a) Scope.--

25 (1) Except as set forth in paragraph (2), this section
26 applies to taxing districts in counties within the scope of
27 this chapter under section 8801(b)(1) (relating to short
28 title and scope of chapter).

29 (2) This section does not apply to a school district
30 subject to section 327 of the act of June 27, 2006 (1st

1 Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

2 (b) Initial rate.--In the first year that any county
3 implements a countywide revision of assessment by revaluing the
4 properties and applies an established predetermined ratio or
5 changes its assessment base by applying a change in the
6 predetermined ratio, a taxing district levying its real estate
7 taxes on the revised assessment roll for the first time shall
8 reduce its tax rate, if necessary, so that the total amount of
9 taxes levied for that year against the real properties contained
10 in the duplicate does not exceed the total amount it levied on
11 the properties in the preceding year. The tax rate shall be
12 fixed at a figure that will accomplish this purpose.

13 (c) Final tax rate.--After establishing a tax rate under
14 subsection (b), a taxing district may, by a separate and
15 specific vote, establish a final tax rate for the first year in
16 which the reassessment is implemented to levy its real estate
17 taxes on the revised assessment. The tax rate under this
18 subsection shall be fixed at a figure which limits the total
19 amount of taxes levied for that year against the real properties
20 contained in the duplicate for the preceding year to not more
21 than 10% greater than the total amount it levied on the
22 properties the preceding year, notwithstanding the increased
23 valuations of the properties under the revised assessment.

24 (d) New construction.--For the purpose of determining the
25 total amount of taxes to be levied for the first year under
26 subsections (b) and (c), the amount to be levied on newly
27 constructed buildings or structures or on increased valuations
28 based on new improvements made to existing houses need not be
29 considered.

30 (e) Court approval.--With the approval of the court of

1 common pleas, upon good cause shown, any taxing district may
2 increase the tax rate prescribed in this section,
3 notwithstanding the provisions of this section.

4 SUBCHAPTER C

5 COUNTY ASSESSMENT OFFICE

6 Sec.

7 8831. Chief assessor.

8 8832. Subordinate assessors.

9 8833. Solicitor.

10 8834. Assessment records system.

11 § 8831. Chief assessor.

12 (a) Appointment.--In each county, a chief assessor shall be
13 appointed. The chief assessor shall be appointed by the county
14 commissioners with the advice of the board.

15 (b) Qualifications.--Any person appointed as a chief
16 assessor under this chapter shall be a Certified Pennsylvania
17 Evaluator pursuant to the act of April 16, 1992 (P.L.155,
18 No.28), known as the Assessors Certification Act. Any person
19 employed as a chief assessor on the effective date of this
20 chapter shall obtain certification in accordance with the
21 Assessors Certification Act.

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

24 (1) Hire subordinate assessors under section 8832
25 (relating to subordinate assessors).

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

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

1 (4) Prepare an assessment roll in accordance with this
2 chapter.

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

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

8 (d) Compensation.--The chief assessor shall receive
9 compensation as determined by the salary board of the county.
10 § 8832. Subordinate assessors.

11 (a) Hiring and compensation.--The chief assessor, with the
12 approval of the board, shall hire subordinate assessors subject
13 to any applicable county personnel policy and regulations of the
14 board, as necessary in carrying out the duties imposed by this
15 chapter. A subordinate assessor shall receive compensation as
16 determined by the salary board of the county.

17 (b) Duties of subordinate assessors and other employees.--In
18 order to carry out the provisions of this chapter, subordinate
19 assessors and other employees shall perform those duties as may
20 be assigned to them by the chief assessor.

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

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

29 § 8833. Solicitor.

30 The board may appoint an attorney as solicitor to the board

1 and assessment office to advise on all legal matters and appear
2 for and represent the board on all appeals taken from its
3 decisions or orders to all courts of competent jurisdiction. The
4 salary of the appointed solicitor shall be fixed by the salary
5 board of the county. If the board does not appoint a solicitor
6 in accordance with this section, the county solicitor must serve
7 as solicitor to the board and assessment office to the extent
8 that there is not a conflict of interest.

9 § 8834. Assessment records system.

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

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

16 (2) Property record cards identifying the property
17 location on the tax maps and any uniform parcel identifier
18 which may have been assigned, and acreage or dimensions,
19 description of improvements, if any, the owner's name and
20 mailing address and date of acquisition, the purchase price,
21 if any, set forth in the deed of acquisition and the assessed
22 valuation.

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

27 SUBCHAPTER D

28 ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

29 Sec.

30 8841. Assessment roll and interim revisions.

1 8842. Valuation of property.
2 8843. Spot reassessment.
3 8844. Notices, appeals and certification of values.
4 8845. Service of notices.
5 8846. Notice of changes given to taxing authorities.
6 8847. Application of assessment changed as result of appeal.
7 8848. Special provisions relating to countywide revisions of
8 assessments.

9 § 8841. Assessment roll and interim revisions.

10 (a) Preparation of assessment roll.--Annually, on or before
11 the first day of July, the county assessment office shall
12 prepare and submit to the board, in a form prescribed by the
13 board, an assessment roll of property subject to local taxation
14 or exempted from local taxation.

15 (b) Form of assessment roll.--The board shall determine the
16 form of the assessment roll which shall include the following
17 for each taxing district:

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

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

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

24 (4) The aggregate assessments for each municipality.

25 (5) The assessment of each parcel exempted from local
26 taxation.

27 (c) Interim revisions to assessment roll.--The county
28 assessment office is authorized to make additions and revisions
29 to the assessment roll at any time in the year to change the
30 assessments of existing properties pursuant to section 8817

1 (relating to changes in assessed valuation) or add properties
2 and improvements to property mistakenly omitted from the
3 assessment roll as long as notice is provided in accordance with
4 section 8844 (relating to notices, appeals and certification of
5 values). All additions and revisions shall be a supplement to
6 the assessment roll for levy and collection of taxes for the tax
7 year for which the assessment roll was originally prepared.

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

9 (1) The assessment roll shall be open to public
10 inspection at the county assessment office during ordinary
11 business hours. Within 15 days after completion of the
12 assessment roll, the county assessment office, by publication
13 in one or more newspapers of general circulation in the
14 county, shall give notice of the following:

15 (i) The fact that the assessment roll has been
16 completed.

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

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

23 (2) This subsection shall be not be construed to limit
24 the right of any resident of this Commonwealth to access
25 public records in accordance with the act of February 14,
26 2008 (P.L.6, No.3), known as the Right-to-Know Law.

27 § 8842. Valuation of property.

28 (a) Predetermined ratio.--The county assessment office shall
29 assess real property at a value based upon an established
30 predetermined ratio which may not exceed 100% of actual value.

1 The ratio shall be established and determined by the board of
2 county commissioners by ordinance. In arriving at actual value,
3 the county may utilize the current market value or it may adopt
4 a base-year market value.

5 (b) Valuation.--

6 (1) Except as set forth in paragraph (2), the following
7 apply:

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

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

15 (iii) In arriving at the actual value, the following
16 methods must be considered in conjunction with one
17 another:

18 (A) Cost approach, that is, reproduction or
19 replacement, as applicable, less depreciation and all
20 forms of obsolescence.

21 (B) Comparable sales approach.

22 (C) Income approach.

23 (2) The valuation of real property used for the purpose
24 of wind energy generation for assessment purposes shall be
25 developed by the county assessor utilizing the income
26 capitalization approach to value. The valuation shall be
27 determined by the capitalized value of the land lease
28 agreements, supplemented by the sales comparison data
29 approach as deemed necessary by the county assessor. The
30 lessee, or lessor on behalf of the lessee, shall provide the

1 nonproprietary lease and lease income information reasonably
2 needed by the county assessor to determine value by September
3 1.

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

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

9 (2) Federal or State income tax credits with respect to
10 property shall not be considered real property or income
11 attributable to real property.

12 § 8843. Spot reassessment.

13 The county assessment office is prohibited from engaging in
14 the practice of spot reassessment. In the event that the county
15 assessment office engages in the practice of spot reassessment,
16 the property owner may file an appeal to the board, limited to
17 the issue of spot reassessment, in accordance with this chapter.
18 Upon a finding by the board or an adjudication by the court that
19 the property owner has been subjected to a spot reassessment,
20 the property owner shall be entitled to a refund of any taxes
21 paid pursuant to a spot reassessment and interest thereon from
22 the date of payment at the same rate and in the same manner as
23 the Commonwealth is required to pay interest pursuant to section
24 806.1(b) of the act of April 9, 1929 (P.L.343, No.176), known as
25 The Fiscal Code. A change in assessment resulting from an appeal
26 to the board by a taxpayer or taxing district shall not
27 constitute a spot reassessment.

28 § 8844. Notices, appeals and certification of values.

29 (a) Notices.--The county assessment office shall mail to
30 each record property owner, at the last known address of the

1 record property owner, and to the affected taxing districts
2 notice of any change in assessment or new assessment made
3 pursuant to section 8841(c) (relating to assessment roll and
4 interim revisions). The notice shall state:

- 5 (1) Mailing date.
- 6 (2) Property location.
- 7 (3) Parcel identifier.
- 8 (4) Effective date.
- 9 (5) Established predetermined ratio.
- 10 (6) Base-year value.
- 11 (7) Old assessment.
- 12 (8) New assessment, including the assessment of each
13 parcel of land and the assessed value of any improvements.

14 (b) Mailing and notice of appeal.--The notice shall be
15 mailed within five days from the date the county assessment
16 office makes the change or addition to its official records. The
17 notice shall state that any persons aggrieved by the assessment
18 and the affected taxing districts may file an appeal to the
19 board within 40 days of the date of the notice. The appeal shall
20 be in writing and shall identify the following:

- 21 (1) Appellant.
- 22 (2) Property location.
- 23 (3) Owner.
- 24 (4) Assessment or assessments by which the person is
25 aggrieved.
- 26 (5) Address to which notice of the time and place for a
27 hearing of the appeal shall be mailed.

28 (c) Annual appeal deadline.--

- 29 (1) Any person aggrieved by any assessment, whether or
30 not the value thereof shall have been changed since the

1 preceding annual assessment, or any taxing district having an
2 interest in the assessment, may appeal to the board for
3 relief. Any person or taxing district desiring to make an
4 appeal shall, on or before September 1 or the date designated
5 by the county commissioners if the option under paragraph (3)
6 is exercised, file with the board an appeal in writing,
7 identifying the following:

8 (i) Appellant.

9 (ii) Property location.

10 (iii) Owner.

11 (iv) Assessment or assessments by which the person
12 is aggrieved.

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

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

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

24 (d) Class action.--For the purpose of assessment appeals,
25 the term "person" shall include, in addition to that provided by
26 law, a group of two or more persons acting on behalf of a class
27 of persons similarly situated with regard to an assessment. The
28 regulations adopted by the board may establish additional
29 criteria for a group of two or more persons to act on behalf of
30 a class, including, but not limited to, specifying a date or

1 time by which any person desiring to be a member of the class
2 must file a written election with the board.

3 (e) Appeals.--

4 (1) The board shall meet for the hearing of appeals and
5 shall meet for this purpose until all appeals have been heard
6 and acted upon. The board shall have the power to compel the
7 attendance of witnesses and the furnishing of documents. For
8 the purpose of examining witnesses, any member of the board
9 may administer oaths. All appeals other than appeals brought
10 under section 8841(c) shall be heard and acted upon no later
11 than October 31. When an appeal has been filed, the board
12 shall notify the appellant, property owner and each affected
13 taxing district of the time and place of the hearing. Each
14 party attending the hearing shall have the right to examine
15 any witness. The notice shall be mailed to the appellant at
16 the address designated in the appeal. Notices required by
17 this section shall be mailed no later than 20 days preceding
18 the appeal.

19 (2) In any assessment appeal, the board shall determine
20 the market value of the property and shall apply the
21 established predetermined ratio to that value, unless the
22 common level ratio last published by the State Tax
23 Equalization Board varies by more than 15% from the
24 established predetermined ratio, in which case the board
25 shall apply that same common level ratio to the market value
26 of the property. Nothing in this paragraph shall prevent an
27 appellant from appealing a base-year valuation without
28 reference to ratio. When the board has completed the appeal
29 hearings, it shall give written notice of its decision to the
30 appellant, property owner and affected taxing districts no

1 later than November 15. The county assessment office shall
2 make the appropriate changes in the assessment roll to
3 conform to the decision of the board.

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

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

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

13 (i) One copy to the chief clerk of the county
14 commissioners.

15 (ii) One copy of the portion of the roll that
16 contains the assessment of persons or property within
17 each school district to the secretary of the board of
18 school directors of the respective school district.

19 (iii) One copy of the portion of the roll that
20 contains the assessment of persons or property within
21 each city accepting the provisions of this chapter,
22 borough, town or township, to the respective city clerk,
23 borough secretary, town clerk or secretary or township
24 secretary.

25 (2) All copies of the roll so furnished shall for all
26 purposes be considered as originals. The original assessment
27 roll and the true copies may be corrected, amended or changed
28 after November 15 as circumstances may require. The copies,
29 in addition to the information required to be shown on the
30 original assessment roll, shall provide space to the right of

1 each assessment for the entry of all taxes which may be
2 levied thereon by the respective taxing districts. The
3 original assessment roll as corrected shall be preserved in
4 the office of the chief assessor or of the board and shall be
5 open to public inspection, subject to regulations that the
6 board may prescribe for the preservation and safekeeping of
7 the roll.

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

11 (i) The assessed value of real property.

12 (ii) The value of occupations pursuant to section
13 8865 (relating to assessment of occupations).

14 (iii) The number of persons subject to personal
15 taxes appearing in the assessment roll and taxable by the
16 respective taxing districts pursuant to section 8864
17 (relating to assessment of personal property).

18 § 8845. Service of notices.

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

23 § 8846. Notice of changes given to taxing authorities.

24 If the county assessment office makes any change in the
25 assessed value of a property, the county assessment office shall
26 give notice of the change to the taxing districts in which the
27 assessed property is located. The time limit within which the
28 taxing districts are entitled to appeal shall commence to run on
29 the day the notice is mailed.

30 § 8847. Application of assessment changed as result of appeal.

1 (a) General rule.--Except as provided in subsection (b), for
2 purposes of taxation, if there is a change in assessment made by
3 the board as a result of an assessment appeal, a taxing district
4 shall apply the changed assessment in computing taxes imposed in
5 the next fiscal year of the taxing district following the fiscal
6 year in which the board heard the appeal and rendered its
7 decision.

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

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

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

13 (3) Correction to assessments made due to clerical or
14 mathematical errors pursuant to section 8816 (relating to
15 clerical and mathematical errors).

16 § 8848. Special provisions relating to countywide revisions of
17 assessments.

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

21 (1) Each property owner shall be notified by mail at the
22 property owner's last known address of the value of the new
23 assessment, the value of the old assessment and the right to
24 appeal within 40 days as provided in subsection (c)(1). The
25 notice shall state a mailing date and shall be deposited in
26 the United States mail on that date. The notice shall be
27 deemed received by the property owner on the date deposited
28 in the United States mail.

29 (2) The chief assessor shall maintain a list of all
30 notices and the mailing dates for each and shall affix an

1 affidavit attesting to the mailing dates of the assessment
2 notices. This list shall be a permanent public record of the
3 county assessment office and available for public inspection.

4 (b) Informal review.--In conjunction with a countywide
5 revision of assessments, a designee of the county assessment
6 office may meet with property owners to review all proposed
7 assessments and correct errors prior to the completion of the
8 final assessment roll.

9 (c) Appeal process.--

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

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

17 (3) The county assessment office shall notify each
18 appellant, property owner, if not the appellant, and each
19 affected taxing district of the time and place of hearing on
20 the appeal by mailing a notice no later than 20 days prior to
21 the scheduled hearing date. Any appellant who fails to appear
22 for hearing at the time fixed shall be conclusively presumed
23 to have abandoned the appeal unless the hearing date is
24 rescheduled by the mutual consent of the appellant and the
25 board.

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

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

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

5 (1) If a county changes its assessment base by applying
6 a change in predetermined ratio, the board shall apply the
7 percentage change between the existing predetermined ratio
8 and newly established predetermined ratio to the county's
9 common level ratio to establish the certified revised common
10 level ratio for the year in which the assessment was revised.

11 (2) If the county performs a countywide revision of
12 assessments by revaluing the properties and applying an
13 established predetermined ratio, the board shall utilize the
14 established predetermined ratio instead of the common level
15 ratio for the year in which the assessment was revised and
16 until the time that the common level ratio determined by the
17 State Tax Equalization Board reflects the revaluing of
18 properties resulting from the revision of assessments.

19 SUBCHAPTER E

20 BOARDS AND APPEALS TO COURT

21 Sec.

22 8851. Board of assessment appeals and board of assessment
23 revision.

24 8852. Regulations of board.

25 8853. Auxiliary appeal boards and alternates.

26 8854. Appeals to court.

27 8855. Appeals by taxing districts.

28 § 8851. Board of assessment appeals and board of assessment
29 revision.

30 (a) Establishment and membership.--

1 (1) Counties of the second class A and third class
2 shall, and counties of the fourth through eighth classes may,
3 establish a board, to be known as the board of assessment
4 appeals, which shall be composed of three members. The
5 members of the board shall be appointed by the county
6 commissioners to serve for terms of four years each.
7 Vacancies on the board shall be filled by appointment by the
8 county commissioners for the unexpired terms. The salary of
9 the members of the board shall be fixed by the salary board
10 of the county.

11 (2) In each county of the fourth through eighth classes
12 that has not created a separate board of assessment appeals
13 in accordance with paragraph (1), there is established a
14 board of assessment revision. The county commissioners shall
15 serve as a board of assessment revision. The county
16 commissioner holding the oldest certificate of election shall
17 be the chairman.

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

20 (1) Appoint, with the approval of the county
21 commissioners, clerks, engineers and other employees as
22 necessary.

23 (2) Promulgate regulations as provided in section 8852
24 (relating to regulations of board).

25 (3) Hear and determine appeals, as provided in section
26 8844 (relating to notices, appeals and certification of
27 values).

28 (4) Establish the form of the assessment roll as
29 provided in section 8841 (relating to assessment roll and
30 interim revisions).

1 (5) Prepare annually and submit to the county
2 commissioners an estimate of the expense to be incurred
3 incidental to the carrying out of the provisions of this
4 chapter.

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

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

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

13 (1) The members of the board shall meet and organize as
14 a board at the same time and place as the county
15 commissioners meet for the purpose of organizing. The board
16 shall meet from time to time at the call of the chairman or
17 of any member, upon personal notice to each member. No action
18 shall be taken by the board except by a majority vote of all
19 the members of the board, and all actions of the board shall
20 be recorded in writing.

21 (2) The county commissioners shall appoint a chairman of
22 the board unless the county commissioners serve as the board
23 of assessment revision, in which case the commissioner
24 holding the oldest certificate of election shall be the
25 chairman.

26 § 8852. Regulations of board.

27 Subject to the approval of the county commissioners, the
28 board may adopt, amend, alter and rescind regulations for the
29 administration of and the conduct of business and proceedings
30 for itself and for auxiliary appeal boards. The regulations may

1 require a witness providing testimony at a hearing relative to
2 any aspect of the value of the real estate which is the subject
3 of the assessment or reassessment appeal to disclose, under
4 oath, whether any compensation paid for the testimony is
5 contingent on the result obtained. The regulations shall be in
6 writing and shall be a public record open to examination,
7 inspection and copying in accordance with the act of February
8 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

9 § 8853. Auxiliary appeal boards and alternates.

10 (a) Establishment and authority.--In conjunction with a
11 countywide revision of assessments involving either a change in
12 the established predetermined ratio, or revaluing the properties
13 and applying the predetermined ratio, or in conjunction with
14 hearing and determining appeals by a person aggrieved by an
15 assessment, or in conjunction with the homestead exclusion
16 pursuant to Subchapter F of Chapter 85 (relating to homestead
17 property exclusion) or Ch. 3 Subch. E of the act of June 27,
18 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer
19 Relief Act, the county commissioners may establish up to four
20 temporary auxiliary appeal boards, each to be known as an
21 auxiliary appeal board. The term of existence for an auxiliary
22 appeal board shall be the period of time required by the
23 auxiliary appeal board to hear and determine appeals from new
24 assessment values in accordance with this chapter and appeals
25 taken from assessments in the next succeeding year or the period
26 of time required to hear and determine appeals by any person
27 aggrieved by an assessment in accordance with section 8844(e)
28 (relating to notices, appeals and certification of values) or
29 the period of time required to hear and determine appeals
30 arising from applications for the homestead exclusion. The

1 authority of an auxiliary appeal board shall be limited to
2 hearing and determining appeals from assessments in accordance
3 with the provisions of this chapter and the regulations of the
4 board established pursuant to section 8852 (relating to
5 regulations of board).

6 (b) Membership.--An auxiliary appeal board shall be composed
7 of three members who shall be appointed by the county
8 commissioners to serve for the time that the auxiliary appeal
9 board is in existence. Members of an auxiliary appeal board
10 shall be competent and qualified residents of the county.
11 Vacancies on an auxiliary appeal board shall be filled by
12 appointment by the county commissioners for the duration of the
13 auxiliary appeal board's existence, but the unavailability of a
14 member of the board for a scheduled hearing for which an
15 alternate member may be appointed in accordance with subsection
16 (c) shall not be considered a vacancy on the board. Any salary
17 of members of an auxiliary appeal board shall be fixed by the
18 salary board of the county.

19 (c) Alternates.--In addition to the appointment of three
20 members to each auxiliary appeal board created in accordance
21 with subsection (a), the county commissioners may appoint no
22 more than eight alternate members, each of whom may serve as
23 directed by the board of assessment appeals on any auxiliary
24 appeal board in the event that a member of an auxiliary appeal
25 board is unavailable for a scheduled hearing by reason of being
26 absent, having a conflict or being disqualified. Alternate
27 members shall be appointed for the same length of time as any
28 auxiliary appeal board is in existence. Any salary of alternate
29 members serving on an auxiliary appeal board shall be fixed by
30 the salary board of the county. An alternate member shall have

1 the same authority as a member appointed under subsection (a) to
2 participate in the hearing and determination of appeals from
3 assessments after a countywide revision of assessments or
4 homestead exclusion.

5 § 8854. Appeals to court.

6 (a) Court of common pleas.--

7 (1) Following an appeal to the board, any appellant,
8 property owner or affected taxing district may appeal the
9 board's decision to the court of common pleas in the county
10 in which the property is located in accordance with local
11 rules of court.

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

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

18 (ii) The common level ratio which was applicable in
19 the original appeal to the board. In the event subsequent
20 years have been made a part of the appeal, the court
21 shall determine the applicable common level ratio for
22 each year published by the State Tax Equalization Board
23 on or before July 1 of the year prior to the tax year
24 being appealed.

25 (3) The court, after determining the market value of the
26 property pursuant to paragraph (2)(i), shall then apply the
27 established predetermined ratio to that value unless the
28 corresponding common level ratio determined pursuant to
29 paragraph (2)(ii) varies by more than 15% from the
30 established predetermined ratio, in which case the court

1 shall apply the applicable common level ratio to the
2 corresponding market value of the property.

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

7 (i) If a county changes its assessment base by
8 applying a change in predetermined ratio, the court shall
9 apply the percentage change between the existing
10 predetermined ratio and the newly established
11 predetermined ratio to the county's common level ratio to
12 establish the certified revised common level ratio for
13 the year in which the assessment was revised.

14 (ii) If the county performs a countywide revision of
15 assessments by revaluing the properties and applying an
16 established predetermined ratio, the court shall utilize
17 the established predetermined ratio instead of the common
18 level ratio for the year in which the assessment was
19 revised and until the common level ratio determined by
20 the State Tax Equalization Board reflects the revaluing
21 of properties resulting from the revision of assessments.

22 (5) If a taxpayer or taxing district has filed an appeal
23 from an assessment, so long as the appeal is pending before
24 the board or before a court on appeal from the determination
25 of the board, as provided by statute, the appeal will also be
26 taken as an appeal by the appellant on the subject property
27 for any valuation for any assessment subsequent to the filing
28 of an appeal with the board and prior to the determination of
29 the appeal by the board or the court. This provision shall be
30 applicable to all pending appeals as well as future appeals.

1 (6) In any appeal by a taxable person from an action by
2 the board, the board shall have the power and duty to present
3 a prima facie case in support of its assessment, to cross-
4 examine witnesses, to discredit or impeach any evidence
5 presented by the taxable person, to prosecute or defend an
6 appeal in any appellate court, and to take any other
7 necessary steps to defend its valuation and assessment.

8 (7) Appeals to a court of common pleas may be referred
9 by the court to a board of arbitrators under 42 Pa.C.S. Ch.
10 73 Subch. C (relating to judicial arbitration) or to a board
11 of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to
12 boards of viewers) in accordance with the Pennsylvania Rules
13 of Civil Procedure.

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

16 (9) Nothing in this subsection shall:

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

19 (ii) Be construed to abridge, alter or limit the
20 right of an appellant to assert a challenge under section
21 1 of Article VIII of the Constitution of Pennsylvania.

22 (b) Appeals to Commonwealth Court or Supreme Court.--The
23 board, or any party to the appeal to the court of common pleas,
24 may appeal from the judgment, order or decree of the court of
25 common pleas.

26 (c) Payment of taxes pending appeal.--An appeal shall not
27 prevent the collection of taxes based on the assessment
28 appealed. If the assessment is reduced, then any overpayment of
29 taxes together with interest at a rate pursuant to section 8843
30 (relating to spot reassessment) from the date of overpayment

1 shall be returned to the person or persons who paid the taxes.
2 The appellant may protest the taxes due. The protest must be in
3 writing addressed to the tax collector. It shall be the duty of
4 the tax collector to notify the taxing districts of any payment
5 under protest by delivering to them a copy of the protest. The
6 taxing districts shall be required to segregate 25% of the
7 amount of the tax paid in a separate account and shall not be
8 permitted to expend any portion of any segregated amount unless
9 it first petitions the court, alleging that the segregated
10 amount is unjustly withheld. The court shall have power to order
11 the taxing district to use a portion of any segregated amount as
12 the court deems reasonably free from dispute, and the remainder
13 of the segregated amount shall be held segregated by the taxing
14 district, pending the final disposition of the appeal. Upon
15 final disposition of the appeal, the amount of the overpayment
16 found to be due the appellant as a refund shall also be a legal
17 setoff or credit against any future taxes assessed against the
18 appellant by the same taxing district. If a taxing district
19 alleges that it is unable to credit all of the refund due in one
20 year, the court, upon application of either party, shall
21 determine over what period of time the refund due shall be made
22 and in what manner.

23 § 8855. Appeals by taxing districts.

24 A taxing district shall have the right to appeal any
25 assessment within its jurisdiction in the same manner, subject
26 to the same procedure, and with like effect as if the appeal
27 were taken by a taxable person with respect to the assessment,
28 and in addition, may take an appeal from any decision of the
29 board or court of common pleas as though it had been a party to
30 the proceedings before the board or court even though it was not

1 a party in fact. A taxing district authority may intervene in
2 any appeal by a taxable person under section 8854 (relating to
3 appeals to court) as a matter of right.

4 SUBCHAPTER F

5 MISCELLANEOUS PROVISIONS

6 Sec.

7 8861. Abstracts of building and demolition permits to be
8 forwarded to the county assessment office.

9 8862. Recorder of deeds to furnish record of conveyances,
10 compensation.

11 8863. Assessment of property of decedent's estates.

12 8864. Assessment of personal property.

13 8865. Assessment of occupations.

14 8866. Limitation on rates of specific taxes.

15 8867. Prohibition on certain levies.

16 8868. Optional use by cities.

17 § 8861. Abstracts of building and demolition permits to be
18 forwarded to the county assessment office.

19 (a) Permit.--Every municipality, third-party agency or the
20 Department of Labor and Industry responsible for the issuance of
21 building permits shall forward a copy of each building permit to
22 the county assessment office on or before the first day of every
23 month. Each building permit shall include the following
24 information:

25 ~~(1) the date issued;~~

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

27 ~~(3) the parcel identifier and tax map reference;~~

28 ~~(4) the street address or location of the property for~~
29 ~~which the permit was issued; and~~

30 ~~(5) a brief description of the nature of the~~



1 ~~improvements or demolition and its estimated cost.~~

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

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

13 (1) the name and address of the person owning the
14 property;

15 (2) a description of the improvements made or to be made
16 to the property; and

17 (3) the dollar value of the improvements.

18 (c) Penalty.--Any person that intentionally fails to comply
19 with the provisions of subsection (b) or intentionally falsifies
20 the information provided, shall, upon conviction in a summary
21 proceeding, be sentenced to pay a fine of not more than \$50.

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

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

27 (1) the date of the deed or conveyance;

28 (2) the names of the grantor and grantee;

29 (3) the address of the grantee;

30 (4) the consideration mentioned in the deed;

1 (5) the municipality in which the property is located;
2 (6) the acreage of the land conveyed, if mentioned; and
3 (7) whether the land conveyed is a lot or lots on a
4 recorded plan and, if so, the designation assigned to the
5 land on the plan, if mentioned in the deed.

6 (b) Filing information.--The recorder of deeds shall, on or
7 before the first Monday of each month, file the information
8 required to be maintained by this section with the county
9 assessment office along with a certification that the
10 information is correct. Fees charged by the recorder of deeds
11 shall be in accordance with the act of April 8, 1982 (P.L.310,
12 No.87), referred to as the Recorder of Deeds Fee Law.

13 § 8863. Assessment of property of decedent's estates.

14 If an individual dies leaving real or personal property
15 which, by the existing laws of this Commonwealth, is subject to
16 taxation for county purposes, the property, so long as it
17 belongs to the estate of the decedent, may be assessed in the
18 name of the decedent or in the name of the personal
19 representative.

20 § 8864. Assessment of personal property.

21 If personal property is subject to taxation for county
22 purposes it shall be assessed in the manner provided by existing
23 laws, except that the county commissioners shall fix the date as
24 of which the valuation of personal property shall be determined,
25 when and to whom returns of taxable personal property shall be
26 made, and when appeals from assessments shall be heard in the
27 same manner and with like notice and like periods of time as
28 provided in this section for appeals from assessments of real
29 estate. Personal property assessments shall be entered on
30 separate assessment rolls.

1 § 8865. Assessment of occupations.

2 (a) Occupation taxes.--In accordance with the act of August
3 9, 1955 (P.L.323, No.130), known as The County Code, the county
4 commissioners in counties of the fourth through eighth classes
5 may by resolution levy a tax on trades, occupations, professions
6 and persons who follow no occupation or calling.

7 (b) List of taxables.--

8 (1) The county assessment office shall provide a listing
9 each year to the county commissioners of all taxable persons
10 within the county. This list shall set forth the following
11 information for each taxable person:

12 (i) Full name and street address.

13 (ii) Respective municipality and school district.

14 (iii) Occupation.

15 (2) If a taxable person resides in a house which does
16 not have a street number address, then an address as definite
17 as possible shall be given. The county assessment office
18 shall accept the substitute address of any person certified
19 by the Office of Victim Advocate as eligible to participate
20 in the address confidentiality program pursuant to 23 Pa.C.S.
21 Ch. 67 (relating to domestic and sexual violence victim
22 address confidentiality).

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

26 (c) Exemption.--Except where a higher exemption level is
27 specified in law, each county, city, borough, incorporated town,
28 township and school district may, by ordinance or resolution,
29 exempt any person whose total income from all sources is less
30 than \$12,000 per year from its per capita or similar head tax

1 and occupation tax, or any portion thereof. Each taxing
2 authority may adopt regulations for the processing of claims for
3 the exemption.

4 § 8866. Limitation on rates of specific taxes.

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

13 § 8867. Prohibition on certain levies.

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

19 § 8868. Optional use by cities.

20 (a) Election.--A city in any county to which this chapter
21 applies may, by adopting an ordinance, elect to become subject
22 to this chapter. A copy of the ordinance approved by the mayor,
23 or other comparable official if so required under an optional
24 form of government or home rule charter, and duly certified,
25 accompanied by a statement of the vote thereon, with the names
26 of the members of council voting for and against the ordinance,
27 shall be forwarded to and filed in the office of the Secretary
28 of the Commonwealth, and when so filed, the Governor shall under
29 the great seal of the Commonwealth certify the acceptance of the
30 provisions of this chapter which certificate shall be recorded

1 among the minutes of the council and in the office for the
2 recording of deeds in the proper county. A city that has
3 previously opted to become subject to the act of May 21, 1943
4 (P.L.571, No.254), known as The Fourth to Eighth Class and
5 Selective County Assessment Law, or the act of June 26, 1931
6 (P.L.1379, No.348), referred to as the Third Class County
7 Assessment Board Law, shall continue to be subject to this
8 chapter.

9 (b) Result.--Upon becoming subject to this chapter in
10 accordance with subsection (a), the property and persons subject
11 to and exempt from taxation in the city for city and school
12 purposes shall be designated in accordance with this chapter,
13 and the assessment and valuation thereof shall be done only in
14 accordance with this chapter and by the officers designated in
15 this chapter. If a city in accepting the provisions of this
16 chapter elects by ordinance to adopt an established
17 predetermined ratio different from that used by the county, then
18 the city shall apply the ratio selected to the actual valuation
19 supplied by the county to determine assessed value for tax
20 purposes. The established predetermined ratio selected by the
21 city, if different from the ratio selected by the county, may be
22 set at any value up to and including the actual valuation
23 supplied by the county.

24 (c) Alternate ratio.--If a city accepts this chapter in
25 accordance with subsection (a), all the provisions thereof shall
26 apply to the city except that a city may, by ordinance, elect to
27 adopt an established predetermined ratio different from that
28 used by the county.

29 Section ~~2~~ 3. Part VII of Title 53 is amended by adding a
30 subpart to read:



1 (2) with the Pennsylvania Municipal Retirement System
2 and credited to the city's account in the event the
3 administration of the city's municipal pension system fund
4 has been transferred to the Pennsylvania Municipal Retirement
5 System under section 902(c) of the Municipal Pension Plan
6 Funding Standard and Recovery Act.

7 § 9113. Timing of transfer of administration of pension system
8 fund.

9 Notwithstanding the provisions of section 902(c) of the
10 Municipal Pension Plan Funding Standard and Recovery Act, if the
11 administration of a city of the second class' municipal pension
12 system fund is to be transferred to the Pennsylvania Municipal
13 Retirement System under that section, the transfer shall be
14 accomplished by October 30, 2011.

15 Section 3 4. If a city of the third class accepts 53 Pa.C.S. ←
16 Ch. 88, all former city employees in the office of the city
17 assessor who are employed in the office of the county assessor
18 and who are members of the city's pension or retirement system
19 may, notwithstanding the provisions of section 10 of the act of
20 August 31, 1971 (P.L.398, No.96), known as the County Pension
21 Law, relating to compulsory membership, file an election in
22 writing with the county commissioners and the city pension board
23 within one year after they become county employees to retain
24 their membership in the city pension or retirement system. The
25 county shall deduct from the employees' salaries the amounts of
26 their contributions to the pension or retirement system of the
27 city and pay the deductions to the city pension or retirement
28 system. A member who files an election as provided in this
29 section may not thereafter elect to become a member of the
30 county's retirement system and shall continue to remain a member

1 of the city pension or retirement system until retirement.

2 Section ~~4~~ 5. The following provisions of Title 53 shall not ←
3 affect an agreement or agreed to assessment practice actively in
4 place in a county on January 28, 2007:

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

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

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

8 Section ~~5~~ 6. Repeals are as follows: ←

9 (1) The following acts or parts of acts are repealed
10 absolutely:

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

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

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

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

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

26 Section ~~6~~ 7. The following apply: ←

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

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

1 Law.

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

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

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

21 Section 7 8. This act shall take effect as follows: ←

22 (1) The addition of 53 Pa.C.S. Pt. VII Subpt. D shall
23 take effect immediately.

24 (2) This section shall take effect immediately.

25 (3) The remainder of this act shall take effect January
26 1, 2011.