

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1330 Session of  
2010

INTRODUCED BY MCILHINNEY, RAFFERTY, WILLIAMS, MENSCH, TOMLINSON  
AND EARLL, APRIL 30, 2010

REFERRED TO LOCAL GOVERNMENT, APRIL 30, 2010

AN ACT

1 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,  
2 as amended, "An act creating in counties of the second A and  
3 third class a board for the assessment and revision of taxes;  
4 providing for the appointment of the members of such board by  
5 the county commissioners; providing for their salaries,  
6 payable by the county; abolishing existing boards; defining  
7 the powers and duties of such board; regulating the  
8 assessment of persons, property, and occupations for county,  
9 borough, town, township, school, and poor purposes;  
10 authorizing the appointment of subordinate assessors, a  
11 solicitor, engineers, and clerks; providing for their  
12 compensation, payable by such counties; abolishing the office  
13 of ward, borough, and township assessors, so far as the  
14 making of assessments and valuations for taxation is  
15 concerned; and providing for the acceptance of this act by  
16 cities," further providing for appeals by municipalities.

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

19 Section 1. Section 18 of the act of June 26, 1931 (P.L.1379,  
20 No.348), referred to as the Third Class County Assessment Board  
21 Law, amended June 25, 1968 (P.L.258, No.122) and repealed in  
22 part June 3, 1971 (P.L.118, No.6), is amended to read:

23 Section 18. (a) The corporate authorities of any borough,  
24 town, township, school, institution and poor district, and  
25 county, who may feel aggrieved by any assessment of property or

1 subjects of taxation for its corporate purposes, shall have the  
2 right to appeal therefrom in entirety or by individual  
3 assessments in the same manner, subject to the same procedure,  
4 and with like effect as if such appeal were taken by a taxable  
5 with respect to his assessment, and in addition may take an  
6 appeal from any decision of the board or court of common pleas  
7 as though it had been a party to the proceedings before such  
8 board or court even though it was not such a party in fact. Such  
9 authorities may intervene in any appeal by a taxable under  
10 section 9 of this act as a matter of right.

11 (b) If the corporate authority of a school district seeks an  
12 appeal pursuant to subsection (a), a quorum of the members  
13 elected to the board of directors of that school district must  
14 attend all proceedings regarding each appeal and be seated with  
15 their chosen representative at any appeal proceeding.

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