

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 704 Session of 2011

INTRODUCED BY GORDNER, YAW, PILEGGI, ARGALL, BROWNE, FERLO,
FOLMER, HUGHES, McILHINNEY, MENSCH, ORIE AND RAFFERTY,
FEBRUARY 25, 2011

REFERRED TO FINANCE, FEBRUARY 25, 2011

AN ACT

1 Amending the act of June 27, 1947 (P.L.1046, No.447), entitled,
2 as amended, "An act providing for equalization of assessed
3 valuations of real property throughout the Commonwealth for
4 use in determining the amount and allocation of Commonwealth
5 subsidies to school districts; providing for the establishing
6 of a common level ratio for each county; creating a State Tax
7 Equalization Board; and prescribing its powers and duties;
8 imposing duties on certain local officers, agents, boards,
9 commissions and departments; and making an appropriation,"
10 further providing for board membership, for chairman's
11 authority and duties, and for quorum and hearings.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 2 of the act of June 27, 1947 (P.L.1046,
15 No.447), referred to as the State Tax Equalization Board Law,
16 amended January 14, 1952 (1951 P.L.1909, No.525), is amended to
17 read:

18 Section 2. Appointment of Board; Compensation.--

19 (a) The board shall consist of [three] five members, three
20 of whom shall be public members, who shall be citizens of the
21 United States, residents of Pennsylvania and qualified electors
22 for a period of at least one (1) year next preceding their

1 appointments. Each appointee shall be familiar by training or
2 experience with the problems involved in the work of the board.

3 (b) The public members of the board shall be appointed by
4 the Governor for terms of four (4) years each, or until their
5 successors shall be duly appointed and shall have qualified. Any
6 vacancy occurring shall be filled by appointment of the Governor
7 for the unexpired term. Each member of the board shall devote
8 his entire time to the duties of his office. A member of the
9 board may, after notice and an opportunity to be heard, be
10 removed for cause by the Governor.

11 (c) The chairman of the board shall receive an annual salary
12 of twelve thousand dollars (\$12,000), and each other public
13 member thereof shall receive an annual salary of eleven thousand
14 dollars (\$11,000).

15 (d) In addition to the public members, the board shall
16 consist of the Secretary of Education or his designee and the
17 Secretary of Revenue or his designee.

18 Section 2. Sections 3 and 4 of the act are amended to read:

19 Section 3. Chairman; Authority and Duties.--The Governor
20 shall designate one of the public members as chairman. The
21 chairman shall be in charge of the administration of the board,
22 and the transaction of its routine business, and shall execute
23 the orders and policies of the board. In the absence of the
24 chairman, the member designated by him shall perform his duties
25 and, while so doing, shall have the authority of chairman.

26 Section 4. Quorum.--[Two (2)] Three members of the board
27 shall constitute a quorum. A quorum, voting unanimously, shall
28 be sufficient to exercise all the rights and perform all the
29 duties of the board.

30 Section 3. Section 16.1 of the act, added December 13, 1982

1 (P.L.1158, No.267), is amended to read:

2 Section 16.1. Establishment of a Common Level Ratio.--(a)
3 The State Tax Equalization Board shall, annually, prior to July
4 1, establish for each county a common level ratio for the prior
5 calendar year.

6 (b) In arriving at such ratio, the board shall use
7 statistically acceptable techniques, including sales ratio
8 studies. The board's method in arriving at the ratio shall be
9 made available to the public. The ratio shall be certified to
10 the chief assessor of each county and it shall be admissible as
11 evidence in any appeal involving real property tax assessments.

12 (c) Any political subdivision, school district or taxpayer
13 aggrieved by any finding, conclusion or any method or technique
14 of the board made pursuant to this section may, in writing,
15 state objections thereto and may appeal de novo such ratio
16 determination to the Commonwealth Court. After receiving any
17 objections, the board [may] shall grant a hearing and may modify
18 or adjust its findings and computations as it shall appear
19 proper.

20 (d) If the common level ratio increases or decreases by ten
21 percent or more, the board shall immediately review its findings
22 prior to certification of the ratio.

23 Section 4. This act shall take effect in 60 days.