

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1548 Session of 2012

INTRODUCED BY ROBBINS, ERICKSON, EICHELBERGER, WOZNIAK AND
BLAKE, JUNE 6, 2012

REFERRED TO FINANCE, JUNE 6, 2012

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for exemptions from taxation, for notices,
4 appeals and certification of values and for appeals to court
5 and providing for grantees of real property to register deed
6 with chief assessor.

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

9 Section 1. Sections 8812(a) introductory paragraph and (b)
10 (1), 8844(c) (3) and (e) and 8854(a) (1) of Title 53 of the
11 Pennsylvania Consolidated Statutes are amended to read:

12 § 8812. Exemptions from taxation.

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

16 * * *

17 (b) Exceptions.--

18 (1) Except as otherwise provided in subsection [(a) (11),
19 (13)] (a) (13) and (15), all property, real or personal, other
20 than that which is actually and regularly used and occupied

1 for the purposes specified in this section, and all property
2 from which any income or revenue is derived, other than from
3 recipients of the bounty of the institution or charity, shall
4 be subject to taxation, except where exempted by law for
5 State purposes.

6 * * *

7 § 8844. Notices, appeals and certification of values.

8 * * *

9 (c) Annual appeal deadline.--

10 * * *

11 (3) The county commissioners may designate a date no
12 earlier than August 1 as the date on or before which any
13 person desiring to appeal from any assessment shall file with
14 the board an appeal as long as the notice by publication
15 required under [this chapter] section 8841(d)(1) is given at
16 least two weeks prior to the date designated in accordance
17 with this paragraph.

18 * * *

19 (e) Appeals.--

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

1 any witness. The notice shall be mailed to the appellant at
2 the address designated in the appeal. Notices required by
3 this section shall be mailed no later than 20 days preceding
4 the appeal. Any appellant who fails to appear for the hearing
5 at the time fixed shall be conclusively presumed to have
6 abandoned the appeal unless the hearing date is rescheduled
7 by the mutual consent of the appellant and the board.

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

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

28 * * *

29 § 8854. Appeals to court.

30 (a) Court of common pleas.--

1 (1) Following an appeal to the board, any appellant,
2 property owner or affected taxing district may appeal the
3 board's decision to the court of common pleas in the county
4 in which the property is located in accordance with 42
5 Pa.C.S. § 5571(b) (relating to appeals generally) and local
6 rules of court.

7 * * *

8 Section 2. Title 53 is amended by adding a section to read:
9 § 8862.1. Grantees of real property to register deed with chief
10 assessor.

11 It shall be the duty of every grantee of real property to
12 register the deed of conveyance in the office of the chief
13 assessor for the county in which the land or the greater portion
14 of it in area is situated, within 30 days from the date of
15 conveyance, unless the deed shall have been previously recorded
16 in the office of the recorder of deeds. Any person who willfully
17 fails to comply with the provisions of this section commits a
18 summary offense and shall, upon conviction, be sentenced to pay
19 a fine of not less than \$50 and not more than \$100.

20 Section 3. This act shall take effect immediately.