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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1990 Session of  
2017

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INTRODUCED BY HARPER, DALEY, KAMPF, JAMES AND FREEMAN,  
DECEMBER 29, 2017

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, DECEMBER 29, 2017

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AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in consolidated county assessment,  
3 further providing for definitions, for chief assessor, for  
4 notices, appeals and certification of values, for special  
5 provisions relating to countywide revisions of assessments,  
6 for board of assessment appeals and board of assessment  
7 revision, for regulations of board and for auxiliary appeal  
8 boards and alternates; and making editorial changes.

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

11 Section 1. The definition of "auxiliary appeal board" in  
12 section 8802 of Title 53 of the Pennsylvania Consolidated  
13 Statutes is amended to read:

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 \* \* \*

19 "Auxiliary appeal board." An auxiliary board of assessment  
20 appeals created in accordance with section 8853 (relating to  
21 auxiliary appeal boards [and alternates]).

1 \* \* \*

2 Section 2. Section 8831(c) of Title 53 is amended by adding  
3 a paragraph to read:

4 § 8831. Chief assessor.

5 \* \* \*

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

8 \* \* \*

9 (7) Compile and periodically update a list of the names  
10 and mailing addresses of each taxing district within the  
11 county. The list shall be published, with the assistance of  
12 the county commissioners, on the county's publicly accessible  
13 Internet website and shall be made available in printed form  
14 in a manner consistent with the act of February 14, 2008  
15 (P.L.6, No.3), known as the Right-to-Know Law. Content or  
16 omissions in a list assembled and distributed in accordance  
17 with this paragraph shall not affect the validity of any  
18 appeal or give rise to any action in law or equity.

19 \* \* \*

20 Section 3. Sections 8844(e) (2) and 8848(b) of Title 53 are  
21 amended to read:

22 § 8844. Notices, appeals and certification of values.

23 \* \* \*

24 (e) Appeals.--

25 \* \* \*

26 (2) In any assessment appeal, the board shall determine  
27 the market value of the property as of the date such appeal  
28 was filed before the board and shall apply the established  
29 predetermined ratio to that value, unless the common level  
30 ratio last published by the State Tax Equalization Board

1 varies by more than 15% from the established predetermined  
2 ratio, in which case the board shall apply that same common  
3 level ratio to the market value of the property. Nothing in  
4 this paragraph shall prevent an appellant from appealing a  
5 base-year valuation without reference to ratio.

6 (2.1) When the board has completed the appeal hearings,  
7 it shall [give written notice of its decision to the  
8 appellant, property owner and affected taxing districts no  
9 later than November 15. The county assessment office shall]  
10 make the appropriate changes in the assessment roll to  
11 conform to the decision of the board[.] and, no later than  
12 November 15, provide written notice of its decision to the  
13 appellant, property owner and taxing districts. The written  
14 notice shall contain, in addition to any content required by  
15 the board, the following:

16 (i) A statement that the decision may be appealed to  
17 the court of common pleas within 30 days of the mailing  
18 date of the decision in accordance with law and local  
19 rules.

20 (ii) A statement that an appellant must provide each  
21 taxing district within which the property lies a copy of  
22 the appeal in accordance with law and local rules, and  
23 that a list of the names and addresses of taxing  
24 districts in the county may be found on the county's  
25 publicly accessible Internet website or may be requested  
26 in print.

27 (iii) A statement that the board cannot provide  
28 advice on filing an appeal to court and that a party may  
29 wish to consult with an attorney when considering an  
30 appeal.

1 \* \* \*

2 § 8848. Special provisions relating to countywide revisions of  
3 assessments.

4 \* \* \*

5 (b) Informal review.--In conjunction with a countywide  
6 revision of assessments, a designee of the county assessment  
7 office may meet with property owners to review all proposed  
8 assessments and correct errors prior to the completion of the  
9 final assessment roll. In no event shall the market value or  
10 assessed value of a property be adjusted as a result of an  
11 informal review except to reflect changes to tabular data or  
12 property characteristics inaccurately recorded during the  
13 revision. Informal reviews, if conducted, shall be completed no  
14 later than June 1.

15 \* \* \*

16 Section 4. Section 8851(b)(2) of Title 53 is amended and  
17 subsection (a) is amended by adding paragraphs to read:

18 § 8851. Board of assessment appeals and board of assessment  
19 revision.

20 (a) Establishment and membership.--

21 \* \* \*

22 (1.1) The county commissioners may, on or after the  
23 first organizational meeting occurring after the effective  
24 date of this paragraph and every four years thereafter, elect  
25 to appoint board members under paragraph (1) for terms of two  
26 years each or four years each.

27 (1.2) The county commissioners shall be prohibited from  
28 appointing a member to the board who is an employee of or  
29 contractor with the county assessment office or is a party to  
30 any contract with the county assessment office other than one

1 that may be created for service as a board member.

2 \* \* \*

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

5 \* \* \*

6 (2) Promulgate regulations as provided in section 8852  
7 (relating to regulations [of board] and training of boards).

8 \* \* \*

9 Section 5. Sections 8852 and 8853 of Title 53 are amended to  
10 read:

11 § 8852. Regulations [of board] and training of boards.

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

25 (b) Training required.--Members of the board and each  
26 auxiliary appeal board appointed after the effective date of  
27 this subsection shall be authorized to hear appeals only if they  
28 have completed training in accordance with this section, subject  
29 to the following conditions and exceptions:

30 (1) A member of the board shall have up to six months

1 from the date of appointment to complete the training  
2 required under subsection (c). The member may hear appeals  
3 without training during the six-month period. Failure of a  
4 board member to obtain the training within six months of  
5 appointment shall result in disqualification of the member  
6 and shall create a vacancy. A new member shall be appointed  
7 to replace the disqualified member within 30 days of the  
8 effective date of the vacancy.

9 (2) A member of an auxiliary appeal board shall be  
10 authorized to hear appeals only upon completion of training  
11 required under subsection (c).

12 (3) A member of the board or auxiliary appeal board who  
13 holds an active Certified Pennsylvania Evaluator  
14 certification shall not be required to complete the training  
15 under subsection (c).

16 (4) A member of the board or auxiliary appeal board who  
17 holds an inactive Certified Pennsylvania Evaluator  
18 certification shall not be required to complete the training  
19 under subsection (c)(1).

20 (c) Curriculum and personnel.--The County Commissioners  
21 Association of Pennsylvania, in coordination with the Assessors'  
22 Association of Pennsylvania, shall establish a curriculum and  
23 the method of training delivery. Training may be conducted  
24 electronically or remotely, and the curriculum shall include the  
25 following:

26 (1) Three hours of training on the assessment valuation  
27 process in this Commonwealth.

28 (2) Three hours of training on the legal and  
29 constitutional issues relating to the assessment process in  
30 this Commonwealth and the duties and responsibilities of

1 board members.

2 (3) In the case of board members, three hours of  
3 training on real estate exemptions.

4 (d) Costs.--Costs of the training shall be paid by the  
5 respective counties responsible for the appointment of the board  
6 and auxiliary boards.

7 § 8853. Auxiliary appeal boards [and alternates].

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

1 with the provisions of this chapter and the regulations of the  
2 board established pursuant to section 8852 (relating to  
3 regulations of board).] The county commissioners may establish  
4 temporary auxiliary appeal boards for terms of existence  
5 necessary to hear and determine appeals in a manner consistent  
6 with this chapter and the regulations of the board. The  
7 authority of the board is restricted to hearing and determining  
8 the following matters:

9       (1) Appeals from assessment values determined in  
10 accordance with this chapter, except that an auxiliary appeal  
11 board shall not hear exemption appeals.

12       (2) Appeals arising from applications for the homestead  
13 exclusion under Subchapter F of Chapter 85 (relating to  
14 homestead property exclusion) or Subchapter E of Chapter 3 of  
15 the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1),  
16 known as the Taxpayer Relief Act.

17       (b) Membership.--An auxiliary appeal board shall be composed  
18 of three [members who shall be appointed by the county  
19 commissioners to serve for the time that the auxiliary appeal  
20 board is in existence. Members of an auxiliary appeal board  
21 shall be competent and qualified residents of the county.

22 Vacancies on an auxiliary appeal board shall be filled by  
23 appointment by the county commissioners for the duration of the  
24 auxiliary appeal board's existence, but the unavailability of a  
25 member of the board for a scheduled hearing for which an  
26 alternate member may be appointed in accordance with subsection  
27 (c) shall not be considered a vacancy on the board.] residents  
28 of the county trained in accordance with section 8852 (relating  
29 to regulations and training of boards). An auxiliary appeal  
30 board shall not hear an appeal unless all three members are



1 physically present. Any salary of members of an auxiliary appeal  
2 board shall be fixed by the salary board of the county.

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

19 (d) Pools.--The county commissioners may create a pool of  
20 qualified residents for potential service as auxiliary appeal  
21 board members. The pool shall be subject to revision or  
22 rescission at any time by the commissioners, and pool members  
23 shall not be entitled to any salary unless serving on an  
24 auxiliary appeal board. Pool members may serve as directed by  
25 the board of assessment appeals on any auxiliary appeal board in  
26 the event that a member of an auxiliary appeal board is  
27 unavailable for a scheduled hearing by reason of being absent,  
28 having a conflict or being disqualified. Nothing in this  
29 subsection shall preclude the appointment of qualified auxiliary  
30 appeal board members from outside of an established pool.

1 Section 6. This act shall take effect January 1, 2020.