
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1007 Session of
2017

INTRODUCED BY EICHELBERGER, BLAKE, MCGARRIGLE, HUTCHINSON AND
SCHWANK, DECEMBER 28, 2017

REFERRED TO LOCAL GOVERNMENT, DECEMBER 28, 2017

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.