

No. 1978-268

AN ACT

HB 2488

Amending the act of May 21, 1943 (P.L. 571, No. 254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," further providing for changes to the assessment roll.

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

Section 1. Section 601, act of May 21, 1943 (P.L. 571, No. 254), known as "The Fourth to Eighth Class County Assessment Law," amended May 12, 1965 (P.L. 56, No. 42), is amended to read:

Section 601. Preparation of Assessment Roll.—Annually, on or before the first day of [**August**] **July**, the chief assessor shall, from the returns made by the local assessors, prepare and submit to the board, in the form prescribed by the board, an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person, each parcel or tract of real property and the personal property of each person by the assessor, and shall make and have supervision of listing and valuation of property excluded or exempted from taxation. The chief assessor shall, at the same time, prepare and submit a list of all property exempted by law from taxation. The making of triennial assessments as provided by existing law is hereby abolished.

Section 2. Section 701 of the act, amended July 9, 1976 (P.L. 852, No. 150) and April 28, 1978 (No. 49), is amended to read:

Section 701. Appeal Notices.—(a) Upon receipt of the assessment roll from the assessor, or as soon thereafter as possible [**and not later than the fifteenth day of August**], the board shall examine and inquire whether the assessments and valuations have been made in conformity with the provisions of this act, and shall revise the same, increasing or decreasing the assessments and valuations as in their judgment may seem proper, and shall add thereto such property or subjects of taxation as may have been

omitted. The board may revise and decrease the assessment of real property the buildings of which are completely destroyed or razed, taking into account the loss in value of the property for that part of the assessment year subsequent to the destruction. ***The board shall, on or before the fifteenth day of July prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person and each parcel or tract of real property. The board shall at the same time prepare a list of all property exempted by law from taxation.*** It shall [within five days after completing said examination and revision] cause to be mailed or delivered to each owner of property or person assessed, ***and taxing district having an interest therein***, the value of whose property or personal assessment has been changed from that fixed in the preceding assessment roll as corrected after revision ***or the value of whose property or personal assessment has not theretofore been separately fixed***, at his last known address, a notice of such change, the amount of the present assessment ***if the property or personal assessment was previously separately assessed*** and the amount of such new assessment. Said notice shall ***be mailed within five days from the date the board made such change or added said property to the roll and shall*** state that any person aggrieved by such change or by any assessment, ***and the said taxing districts*** may appeal to the board for relief by filing with the board [on or before the first day of September] ***within forty days of the date of such notice***, a statement in writing of such intention to appeal, designating the assessment or assessments by which such person is aggrieved, and the address to which notice of when and where to appear for hearing of the appeal shall be mailed.

(a.1) The board is authorized to make additions and revisions to the assessment roll of persons and property subject to local taxation at any time in the year, so long as the notice provisions of this section are complied with. All additions and revisions shall be a supplement to the assessment roll for levy and collection of taxes for the tax year for which the assessment roll was originally prepared, in addition to being added to the assessment roll for the following calendar or fiscal tax years.

(b) Any person aggrieved by any assessment ***whether or not the value thereof shall have been changed since the preceding annual assessment, or any taxing district having an interest therein***, may appeal to the board for relief. Any person ***or such taxing districts*** desiring to make an appeal shall, on or before the first day of September, file with the board [a statement in writing of intention to] ***an*** appeal, setting forth:

- (1) The assessment or assessments by which such person feels aggrieved;
- (2) The address to which the board shall mail notice of when and where to appear for hearing.

[No person shall be permitted to appeal from any assessment in any year unless he shall first have filed the statement of intention required by this

section, nor shall any person be permitted to appeal as to any assessment not designated in such statement.]

For the purpose of assessment appeals under this act, the term "person" shall include, in addition to that provided by law, a group of two or more persons acting on behalf of a class of persons similarly situated with regard to the assessment.

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Section 3. Section 702 of the act, amended September 27, 1955 (P.L.589, No.155), is amended to read:

Section 702. Appeal Hearings.—**[On the first business day following the first of September, the]** *The* board shall meet for the hearing of appeals and shall continue to meet for such purpose from time to time, until all **[persons who have stated their intention to appeal]** *appeals* have been heard and **[the appeals]** acted upon. **[but]** *All appeals other than appeals brought under section 701(a.1) shall be acted upon* not later than the **[first]** *last* day of October. **[The]** *When an appeal has been filed, the* board shall notify each person *and each taxing district having an interest therein* **[who has filed a statement of intention to appeal]**, of the time and place where he shall appear for the purpose of being heard, by depositing such notice in the mail, addressed to such person at the address designated in the statement of intention to appeal, not later than the **[fifth]** *twentieth* day preceding the day designated in the notice for such appearance. All hearings on appeals before the board shall be open to the public and shall be conducted in accordance with regulations prescribed by the board. Any person may appear and be heard, either in person or by counsel. Any political subdivision having an interest in the assessment may appear and be heard, either by its solicitor or counsel specially engaged for such purpose. At such hearing, the board shall inquire as to the equity of the assessment appealed from in relation to other similar assessments, as well as to the proper value of the subject or object assessed, and after such hearing shall make such order as to it seems just and equitable, affirming, raising or lowering the assessment appealed from. The order of the board shall be entered in the minutes of the board, and a copy of such order shall be delivered to the person who appealed, either in person or by mail, to the address shown in the statement of intention to appeal, within five days after the hearing on such appeal. The chief assessor and such assistant assessors as he or the board may designate, shall attend each hearing and shall furnish the board with such information relating to the assessment appealed from, as the board may desire. Either the board or the person appealing may call such witnesses as they desire and as may be permitted under the rules of the board, and the board may examine such witnesses under oath. For the purpose of examining witnesses, any member of the board shall be competent to administer oaths.

Section 4. Section 703 of the act, amended January 18, 1952 (P.L.2138, No.606), is amended to read:

Section 703. Correction of Assessment Roll; Preparation of Duplicates.—When the board has completed the hearing of appeals and has in each case entered its order, the chief assessor shall make such changes in the assessment roll as will make it conform to the orders of the board. When such corrections have been made, the chief assessor shall prepare three copies of the assessment roll and deliver them, on or before the **[first day of December], fifteenth day of November**, with his certificate that they are a true copy of the original assessment roll, to the following:

- (1) One copy to the chief clerk of the county commissioners;
- (2) One copy of such portion of the roll as contains the assessment of persons or property within each school district to the secretary of the board of school directors of the respective school district; and
- (3) One copy of such portion of the roll as contains the assessment of persons or property within each city accepting the provisions of this act, borough, town or township, to the respective city clerk, borough secretary, town clerk or secretary or township secretary. All copies of such roll so furnished shall, for all purposes, be considered as originals. The said copies, in addition to the information required to be shown on the original assessment roll, shall provide space to the right of each assessment for the entry of all taxes which may be levied thereon by the respective political subdivisions. The original assessment roll as corrected after appeals shall be preserved in the office of the chief assessor, or of the board, and shall be open to public inspection, subject to such regulations as the board may prescribe for the preservation and safekeeping of such roll.

On or before the fifteenth day of **[October]November**, the chief assessor shall certify to the clerk or secretary of each political subdivision coming within the scope of this act within the county, the value of real property, the value of occupations and the number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective political subdivisions.

Section 5. Section 704 of the act is amended by adding a paragraph to read:

Section 704. Appeal to Court from Order of Board; Collection Pending; Appeal; Payment into Court.—* * *

If a taxpayer has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the taxpayer on the subject property for any valuation for any assessment subsequent to the filing of such appeal with the board and prior to the determination of the appeal by the board or the court. The board shall hold its hearings and make its final determination of the subsequent years in question in the same manner as for the year or years for which the original appeal was filed. This provision shall be applicable to all pending appeals as well as future appeals.

Section 6. This act shall take effect in 60 days.

APPROVED—The 5th day of October, A. D. 1978.

MILTON J. SHAPP