

No. 1982-267

AN ACT

HB 2559

Amending the act of June 27, 1947 (P.L.1046, No.447), entitled "An act providing for equalization of assessed valuations of real property throughout the Commonwealth for use in determining the amount and allocation of Commonwealth subsidies to school districts; creating a State Tax Equalization Board; and prescribing its powers and duties; imposing duties on certain local officers, agents, boards, commissions and departments; and making an appropriation," further prescribing its powers and duties to provide for a common level ratio.

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

Section 1. The title, act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law, is amended to read:

AN ACT

Providing for equalization of assessed valuations of real property throughout the Commonwealth for use in determining the amount and allocation of Commonwealth subsidies to school districts; **providing for the establishing of a common level ratio for each county**; creating a State Tax Equalization Board; and prescribing its powers and duties; imposing duties on certain local officers, agents, boards, commissions and departments; and making an appropriation.

Section 2. Section 7 of the act is amended by adding a clause to read:

Section 7. General Powers and Duties of the Board.—The board shall have the power and its duties shall be—

* * *

(9) To establish, annually, prior to July 1, a common level ratio of assessed value to market value in each county for the prior calendar year.

Section 3. The act is amended by adding a section to read:

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

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

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

Section 4. This act shall take effect January 1, 1983.

APPROVED—The 13th day of December, A. D. 1982.

DICK THORNBURGH