

No. 1986-194

AN ACT

HB 35

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," providing for refunds for errors in assessments; and further providing for appeals of assessments.

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

Section 1. The act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, is amended by adding a section to read:

Section 505.1. Errors in Assessments and Refunds.—*Whenever through mathematical or clerical error an assessment is made more than it should have been, and taxes are paid on such incorrect assessment, the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, upon discovery of such error and correction of the assessment shall so inform the appropriate taxing district or districts, which shall make a refund to the taxpayer or taxpayers for the period of the error or six years, whichever is less, from the date of application for refund or discovery of such error by the board. Reassessment, with or without application by the owner, as a decision of judgment based on the method of assessment by the board, shall not constitute an error under this section.*

Section 2. Section 511(b) and (c) of the act, amended December 13, 1982 (P.L.1160, No.268), are amended to read:

Section 511. Board of Revision to Hear and Pass on Appeals.—* * *

(b) In any appeal of an assessment the commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, shall make the following determinations:

(1) [The current market value of the property for the tax year in question.] *The market value as of the date such appeal was filed before the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes.*

(2) The common level ratio *published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes.*

(c) The county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes, after determining the [current] market value of the property [for the tax year in question], shall then apply the established predetermined ratio to such value unless the

common level ratio *published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes* varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the commissioners, acting as a board of revision of taxes, or a board for the assessment and revision of taxes, shall apply [the] *that same* common level ratio to the [current] market value of the property [for the tax year in question].

* * *

Section 3. Section 518.2 of the act, added December 13, 1982 (P.L.1160, No.268), is amended to read:

Section 518.2. Appeals to Court.—(a) In any appeal of an assessment the court shall make the following determinations:

(1) [The current market value of the property for the tax year in question.] *The market value as of the date such appeal was filed before the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes. In the event subsequent years have been made a part of the appeal, the court shall determine the respective market value for each such year.*

(2) *The common level ratio which was applicable in the original appeal to the county commissioners, acting as a board of revision of taxes, or the board for the assessment and revision of taxes. In the event subsequent years have been made a part of the appeal, the court shall determine the respective common level ratio for each such year published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed.*

(b) The court, after determining the [current] market value of the property [for the tax year in question] *pursuant to subsection (a)(1)*, shall then apply the established predetermined ratio to such value unless the *corresponding* common level ratio *determined pursuant to subsection (a)(2)* varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the court shall apply the *respective* common level ratio to the [current] *corresponding* market value of the property [for the tax year in question].

(c) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

Section 4. Section 1 of this act shall apply to all errors on assessments discovered on or after January 1, 1981.

Section 5. Sections 2 and 3 of this act shall apply to all cases pending on the effective date of this act or arising thereafter before a board of assessment, county commissioners or court.

Section 6. This act shall take effect immediately.

APPROVED—The 17th day of December, A. D. 1986.

DICK THORNBURGH