

No. 1999-20

AN ACT

HB 979

Amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, "An act creating in counties of the second A and third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," further providing for auxiliary appeal boards.

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

Section 1. Section 1(b) of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended April 22, 1997 (P.L.70, No.4), is amended to read:

Section 1. * * *

(b) In conjunction with a countywide revision of assessments involving either a change in the established predetermined ratio or revaluing the properties and applying the predetermined ratio *or in conjunction with the homestead exclusion under 53 Pa.C.S. Ch. 85 Subch. F (relating to homestead property exclusion), known as the Homestead Property Exclusion Program Act*, the county commissioners may create up to four temporary auxiliary appeal boards, each to be known as an auxiliary appeal board. [The county commissioners shall establish the term of existence for an auxiliary appeal board not to exceed eighteen months.] *The term of existence for an auxiliary appeal board shall be the period of time required by the auxiliary appeal board to hear and determine appeals from new assessment values in accordance with section 8(g) and appeals taken from assessments in the next succeeding year or the period of time required to hear and determine appeals arising from application for the homestead exclusion.* An auxiliary appeal board shall be composed of three members who shall be appointed by the county commissioners to serve for the time that the auxiliary appeal board is in existence. Members of an auxiliary appeal board shall be competent and qualified residents of the county. Vacancies on an auxiliary appeal board shall be filled by appointment by the county commissioners for the duration of the auxiliary appeal board's existence, but the unavailability of a member of the board for a scheduled

hearing for which an alternate member may be appointed in accordance with subsection (c) shall not be considered a vacancy on the board. Any salary of members of an auxiliary appeal board shall be fixed by the salary board of the county. The authority of an auxiliary appeal board shall be limited to hearing and determining appeals from assessments in accordance with the provisions of this act and the rules and regulations established pursuant to section 5. **[After one or more auxiliary appeal boards have been established in accordance with this section, additional auxiliary appeal boards may be established only in conjunction with a succeeding countywide revision of assessments.]**

* * *

Section 2. This act shall take effect immediately.

APPROVED—The 22nd day of June, A.D. 1999.

THOMAS J. RIDGE