

No. 1977-48

AN ACT

HB 366

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," permitting class actions relating to assessments.

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

Section 1. Subsection (c) of section 8, act of June 26, 1931 (P.L. 1379, No. 348), referred to as the Third Class County Assessment Board Law, amended June 25, 1968 (P.L. 258, No. 122), is amended to read:

Section 8. * * *

(c) 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 district desiring to make an appeal shall, on or before the first day of September, file with the board an appeal, in writing, setting forth:

(1) The assessment or assessments by which such person feels aggrieved;

(2) The address to which the board shall mail notice of the time and place of hearing.

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.

* * *

Section 2. Section 9 of the act, amended June 25, 1968 (P.L. 258, No. 122), July 15, 1968 (P.L. 339, No. 164), and repealed in part June 3, 1971 (P.L. 118, No. 6), is amended to read:

Section 9. (a) After action on such assessments by said board, any dissatisfied taxable or taxing district may, within thirty days from the final fixing of his assessment and valuation, appeal therefrom to the court of common pleas of the said county in the manner provided by law for appeals from assessments; and it shall be the duty of the court at once to hear and determine said appeal, and, if necessary, to make such changes therein as may be right and proper. In the case of real property, the court shall

determine, from the evidence submitted at the hearing, what ratio of assessed value to actual value was used generally in the taxing district, and the court shall direct the application of the ratio so found to the value of the property which is the subject matter of the appeal, and such shall be the assessment. From the decision of the court, an appeal may be taken *as now provided by law* and the taxable and/or taxing district having an interest therein who participated in the hearing before the court of common pleas shall be named as the appellees in any such appellate appeal.

(b) In any appeal by a taxable from an action by the board, the board shall have the power and duty to present a prima facie case in support of its assessment, to cross-examine the taxable's witnesses, to discredit or impeach any evidence presented by the taxable, to prosecute or defend an appeal in any appellate court, and to take any other necessary steps to defend its valuation, assessment and assessment ratio.

Section 3. This act shall apply to and govern all actions previously or hereafter instituted and presently pending.

Section 4. This act shall take effect immediately.

APPROVED—The 5th day of August, A. D. 1977.

MILTON J. SHAPP