

No. 1978-125

AN ACT

HB 1572

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," providing for notice and appeal procedures when a county institutes a county-wide revision of assessments upon real property.

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

Section 1. Section 701, act of May 21, 1943 (P.L. 571, No. 254), known as "The Fourth to Eighth Class County Assessment Law," is amended by adding a subsection to read:

Section 701. Appeal Notices.—* * *

(c) Notwithstanding any other provisions of this act when any county proposes to institute a county-wide revision of assessments upon real property, the following notice requirements and appeal process shall be followed:

(1) All property owners shall be notified by first class mail at their last known address of the value of the new assessment and the value of their old assessment.

(2) All property owners shall have the right to appeal any new assessment value within thirty days of receipt of notice and each notice shall so state.

(3) The board shall mail all notices on or before the first day of July. The board at its discretion may commence with the hearing of appeals thirty days following the mailing of the initial notices of reassessment.

(4) The board shall notify each person and each taxing district having an interest therein, who has filed an appeal, of the time and place of hearing on said appeal by depositing such notice in the mail addressed to such person at the address designated in the appeal not later than the twentieth day preceding the day designated in the notice for such appearance. Any person or such taxing district who shall fail to appear for hearing at the

time fixed shall be presumed to have abandoned his appeal unless said hearing date is re-scheduled by the mutual consent of the property owner and the board.

(5) On or before the fifteenth day of November, the board 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.

(6) All appeals shall be heard and acted upon by the board by not later than the last day of October.

Section 2. This act shall take effect immediately.

APPROVED—The 1st day of July, A. D. 1978.

MILTON J. SHAPP