

## No. 1978-270

## AN ACT

## HB 2490

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," providing that changes to the assessment roll may be made at any time and changing notice requirements.

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

Section 1. Section 7, act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended December 14, 1967 (P.L.813, No.349), is amended to read:

Section 7. The said board shall, on or before the first day of **[August] July**, examine and revise the said annual assessments and valuations, increasing or decreasing the same as in their judgment may seem proper, and shall add thereto and assess such property or persons taxable upon occupations as may have been omitted, and may also add thereto the names of any persons subject to a school per capita tax or poll tax as may have been omitted; and such added assessments may be used for the taxation of the property and persons **[only] for the following calendar and fiscal tax years for which the assessment roll is being prepared**, for the current year and **for** the preceding three years if there was liability for such taxes under existing law.

The board shall, on or before the fifteenth day of **[August] July**, prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person and each parcel or tract of real property. The board shall at the same time prepare a list of all property exempted by law from taxation.

*The board is authorized to make additions and revisions to the assessment roll of persons and property subject to local taxation at any time in the year, so long as the notice provisions of subsection (b) of section 8 are complied with. All additions and revisions shall be a supplement to the assessment roll for levy and collection of taxes for the tax year for which the assessment roll was originally prepared, in addition to being added to the assessment roll for the following calendar or fiscal tax years.*

Section 2. Section 8 of the act, amended December 14, 1967 (P.L.813, No.349); June 25, 1968 (P.L.258, No.122), August 5, 1977 (P.L.182, No.48) and August 12, 1977 (P.L.190, No.53), is amended to read:

Section 8. (a) The assessment roll shall be open to public inspection at the office of the board at the county seat during ordinary business hours of each business day from the time of completion to and including the **[first day of September. Upon] last day of October. Within fifteen days of** completion of the assessment roll, the board shall give notice by publication once in one or more newspapers published in the county that such assessment roll has been completed and the place and times when such roll will be open for inspection, and shall, in the same notice, state that any person desiring to appeal from any assessment shall file with the board, on or before the first day of September, an appeal, in writing, designating the assessment appealed from.

(b) The board shall **[within five days of completing the assessment roll]** cause to be mailed to each owner of property or person assessed and taxing district having any interest therein, the value of whose property or personal assessment has not theretofore been separately fixed or the value of whose property or personal assessment has been changed from that finally fixed in the preceding assessment roll, at his last known address, a notice of such change and the amount of the old assessment, if the property or personal assessment was previously separately assessed, and the amount of the new assessment. Such notice shall **be mailed within five days from the date the board made such change or added said property to the roll and shall** state that any person aggrieved by any assessment and the said taxing districts may appeal to the board for trial by filing with the board, **[on or before the first day of September] within forty days of the date of such notice**, an appeal, in writing, designating the assessment or assessments by which such person is aggrieved and the address to which notice of the time and place for a hearing of the appeal shall be mailed.

(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.

(d) **[On the first business day after the first day of September, the]** *The* board shall meet for the hearing of appeals and shall continue to meet for such purpose from time to time until all appeals have been heard and acted upon. The board shall have the power to compel the attendance of witnesses and the furnishing of documents. All appeals *other than appeals brought under subsection (b) of this section* shall be heard and acted upon not later than the **[first] last** day of October. **[The]** *When an appeal has been filed, 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 **[tenth] 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 **[conclusively]** presumed to have abandoned his appeal. *When the board has completed the hearing of appeals and has in each case entered its order it shall make such changes in the assessment roll as will make it conform to such orders.*

(e) **[When the board has completed the hearing of appeals and has in each case entered its order it shall make such changes in the assessment roll as will make it conform to such orders. When such corrections have been made, the]** *The* board shall prepare three copies of the assessment roll and deliver them on or before the **[first day of December] fifteenth day of November** with its certificate that they are a true copy of the original assessment roll to the following:

- (1) One copy to the chief clerk of the county commissioners;
- (2) One copy of such portion of the roll as contains the assessment of persons or property within each school district to the secretary of the board of school directors of the respective school district; and
- (3) One copy of such portion of the roll as contains the assessment of persons or property within each city accepting the provisions of this act, borough, town or township, to the respective city clerk, borough secretary, town clerk or secretary, or township secretary. All copies of such roll so furnished shall for all purposes be considered as originals. The original assessment roll and the true copies may be corrected, amended or changed after the **[first day of December] fifteenth day of November** as circumstances may require. The said copies, in addition to the information required to be shown on the original assessment roll, shall provide space to the right of each assessment for the entry of all taxes which may be levied thereon by the respective political subdivisions. The original assessment roll as corrected shall be preserved in the office of the chief assessor or of the board and shall be open to public inspection, subject to such regulations as the board may prescribe for the preservation and safekeeping of such roll.

(f) On or before the fifteenth day of **[October] 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.

(g) Notwithstanding any other provision of this section, when any county proposes to institute a countywide revision of assessments upon real property, the following notice requirements and appeal process shall be followed:

(1) All property owners shall be notified by 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 conclusively 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 3. Section 9 of the act is amended by adding a subsection to read:

Section 9. \* \* \*

***(c) If a taxpayer has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the taxpayer on the subject property for any valuation for any assessment subsequent to the filing of such appeal with the board and prior to the determination of the appeal by the board or the court. The board shall hold its hearings and make its final determination of the subsequent years in question in the same manner as for the year or years***

*for which the original appeal was filed. This provision shall be applicable to all pending appeals as well as future appeals.*

Section 4. This act shall take effect in 60 days.

APPROVED—The 5th day of October, A. D. 1978.

MILTON J. SHAPP