

## No. 1986-132

## AN ACT

## HB 36

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 appeals of assessments; and providing for refunds for errors in assessments.

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

Section 1. Section 8(d.1) and (d.2) of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended December 13, 1982 (P.L.1165, No.269), are amended to read:

Section 8. \* \* \*

(d.1) In any appeal of an assessment the board shall make the following determinations:

(1) **[The current market value for the tax year in question.] *The market value as of the date such appeal was filed before the board.***

(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 on appeal before the board.***

(d.2) The board, 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 on appeal before the board*** varies by more than fifteen percent from the established predetermined ratio, in which case the board shall apply **[the] *that same*** common level ratio to the **[current]** market value of the property **[for the tax year in question]**.

\* \* \*

Section 2. The act is amended by adding a section to read:

**Section 8.4. *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 board, 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 3. Section 1 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 4. Section 2 of this act shall apply to all errors on assessments discovered on or after January 1, 1981.

Section 5. This act shall take effect immediately.

APPROVED—The 9th day of October, A. D. 1986.

DICK THORNBURGH