

No. 1987-9

AN ACT

SB 315

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," further providing for appeals.

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

Section 1. Section 702(b) and (c) of the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, amended December 13, 1982 (P.L.1173, No.270), are amended to read:

Section 702. Appeal Hearings.—* * *

(b) 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 being appealed to the board.*

(c) 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 being appealed to the board* varies by more than fifteen per centum (15%) 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. Section 704(b) and (c) of the act, amended December 13, 1982 (P.L.1173, No.270), are amended to read:

Section 704. Appeal to Court from Order of Board; Collection Pending; Appeal; Payment into Court.—* * *

(b) In any appeal of an assessment the court 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 of assessment appeals. In the event subsequent years have been made a part of the appeal, the court shall determine the respective market value for each such year.*

(2) *The common level ratio[.] which was applicable in the original appeal to the board. In the event subsequent years have been made a part of the appeal, the court shall determine the respective common level ratio for each such year published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed.*

(c) The court, after determining the **[current]** market value of the property **[for the tax year in question]** pursuant to subsection (b)(1), shall then apply the established predetermined ratio to such value unless the *corresponding* common level ratio *determined pursuant to subsection (b)(2)* varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the court shall apply the *respective* common level ratio to the **[current]** *corresponding* market value of the property **[for the tax year in question]**.

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Section 3. This act shall apply to all cases before any board of assessment appeals, county commissioners or court which are presently pending on or which arise after the effective date of this act.

Section 4. This act shall take effect immediately.

APPROVED—The 15th day of June, A. D. 1987.

ROBERT P. CASEY