

No. 1997-4

AN ACT

SB 168

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 for auxiliary boards and for alternate members; further providing for rules and regulations; providing for correction of errors; and further providing for assessment appeals.

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

Section 1. Section 1 of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended July 2, 1996 (P.L.522, No.88), is amended to read:

Section 1. (a) In all counties of the second A and third class in this Commonwealth, there is hereby created a board, to be known as the Board of Assessment Appeals, which shall be composed of three members. The members of said board shall be appointed by the county commissioners of such counties to serve for terms of four years each. Vacancies happening in said office shall be filled by appointment by the county commissioners for the unexpired terms. The salary of the members of said board shall be fixed by the salary board of the county.

(b) In conjunction with a countywide revision of assessments involving either a change in the established predetermined ratio or revaluing the properties and applying the predetermined ratio, the county commissioners [of a county of the second class A] may create up to four temporary auxiliary appeal boards, each to be known as an auxiliary appeal board. The county commissioners shall establish the term of existence for an auxiliary appeal board not to exceed eighteen months. An auxiliary appeal board shall be composed of three members who shall be appointed by the county commissioners to serve for the time that the auxiliary appeal board is in existence. Members of an auxiliary appeal board shall be competent and qualified residents of the county. Vacancies on an auxiliary appeal board shall be filled by appointment by the county commissioners for the duration of the auxiliary appeal board's existence, *but the unavailability of a member of the*

board for a scheduled hearing for which an alternate member may be appointed in accordance with subsection (c) shall not be considered a vacancy on the board. Any salary of members of an auxiliary appeal board shall be fixed by the salary board of the county. The authority of an auxiliary appeal board shall be limited to hearing and determining appeals from assessments in accordance with the provisions of this act and the rules and regulations established pursuant to section 5. After one or more auxiliary appeal boards have been established in accordance with this section, additional auxiliary appeal boards may be established only in conjunction with a succeeding countywide revision of assessments.

(c) In addition to the appointment of three members to each auxiliary appeal board created in accordance with subsection (b), the county commissioners may appoint no more than eight alternate members, each of whom may serve as directed by the board of assessment appeals on any auxiliary appeal board in the event that a member of an auxiliary appeal board is unavailable for a scheduled hearing by reason of being absent, having a conflict or being disqualified. Alternate members shall be appointed for the same length of time as any auxiliary appeal board is in existence. Any salary of alternate members shall be fixed by the salary board of the county when serving on an auxiliary appeal board. An alternate member shall have the same authority as a member appointed under subsection (b) to participate in the hearing and determination of appeals from assessments after a countywide revision of assessments.

Section 2. The definition of "auxiliary appeal board" in section 1.1 of the act, added July 2, 1996 (P.L.522, No.88), is amended to read:

Section 1.1. The following words and phrases when used in this act shall have, unless the context clearly indicates otherwise, the meanings given to them in this section:

"Auxiliary appeal board." An auxiliary board of assessment appeals [in counties of the second class A] created in accordance with subsection (b) of section 1.

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Section 3. Section 5 of the act, amended July 2, 1996 (P.L.522, No.88), is amended to read:

Section 5. (a) With regard to subordinate assessors, the board may:

- (1) prescribe rules and regulations for their conduct;
- (2) determine when precepts shall be issued to them and when they shall make returns to said board.

(b) [In counties of the second class A, subject] *Subject* to the approval of the county commissioners, the board may adopt, amend, alter and rescind rules and regulations for the administration of, and the conduct of business and proceedings for, itself and for auxiliary appeal boards. The rules and regulations may require a witness providing testimony at a hearing relative to any aspect of the value of the real estate which is the subject of the assessment or reassessment appeal to disclose, under oath, whether any

compensation paid for the testimony is contingent on the result obtained. The rules and regulations shall be in writing and shall be a public record open to examination, inspection and copying in accordance with the act of June 21, 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.

Section 4. Section 7.2 of the act, added July 2, 1996 (P.L.525, No.89), is amended to read:

Section 7.2. **[In counties of the second class A, in]** *In* conjunction with a countywide revision of assessments involving either a change in the established predetermined ratio or revaluing the properties and applying the established predetermined ratio, a designee of the board may meet with property owners to review proposed assessments and correct errors prior to the completion of the final assessment roll.

Section 5. Section 8(c) of the act, amended July 2, 1996 (P.L.527, No.90), 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. For the purpose of assessment appeal under this act, **[in counties of the second class A,]** the rules and regulations adopted by the board, pursuant to section 5, may establish additional criteria for a group of two or more persons to act on behalf of a class, including, but not limited to, specifying a date or time by which any person desiring to be a member of a class must file a written election with the board.

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Section 6. This act shall take effect immediately.

APPROVED—The 22nd day of April, A.D. 1997.

THOMAS J. RIDGE