

No. 52

AN ACT

SB 400

Amending the act of June 21, 1939 (P. L. 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," further providing for appeals.

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

Section 1. Section 11, act of June 21, 1939 (P. L. 626), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," amended May 26, 1943 (P. L. 625), is amended to read:

Section 11. When the triennial assessments shall be fixed, either for the whole county or in districts thereof, notice of that fact shall be given, by publication in at least two newspapers of general circulation in the county, of the time when appeals will be heard and a copy of the assessments made in boroughs and townships shall be placed in some public place in each such borough or township by the assessor. The board shall adopt rules and regulations governing the right to and the holding of appeals, and the practice and procedure thereat. Such rules and regulations shall be published, together with the notices of triennial assessments as above provided.

The board shall provide simple appeal forms which shall contain simple questions clearly expressed, which will require answers having a direct bearing on the true value of the property as of the period for which such assessment was made. No other type of questions shall be contained thereon.

In the year one thousand nine hundred forty-three, the board shall permit appeals to be taken from assessments up to and including June first, and no later, including all those where the 1943 taxes have been paid in whole or in part. In subsequent years, no appeals may be taken from assessments of properties within cities of the second class after November fifteenth of the year preceding the period for which the assessment becomes effective, and for all other assessments no appeal shall be taken after the last day of February of the year in which the assessment first becomes effective. All appeals filed with the board prior to this amendment shall be valid, if otherwise in accordance with existing law. At

all appeal hearings, the property owner or his agent appearing for him shall have the right to be represented by counsel and to be accompanied by witnesses or assistants.

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 triennial or intertriennial 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.

After the hearing of appeals, the board shall take such action in regard thereto as may be right and proper, and shall, within ten (10) days thereafter, complete such action and make their determinations, and immediately give due notice to the appellant by registered mail.

Section 2. This act shall take effect immediately.

APPROVED—The 8th day of July, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 52.

A handwritten signature in cursive script, appearing to read "Joseph P. Kelly".

Secretary of the Commonwealth.