

No. 1978-49

AN ACT

HB 1649

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," permitting class actions relating to assessments.

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

Section 1. Subsection (b) of section 701, act of May 21, 1943 (P.L. 571, No. 254), known as "The Fourth to Eighth Class County Assessment Law," amended January 18, 1952 (P.L. 2138, No. 606), is amended to read:

Section 701. Appeal Notices.—* * *

(b) Any person aggrieved by any assessment may appeal to the board for relief. Any person desiring to make an appeal shall, on or before the first day of September, file with the board a statement in writing of intention to appeal, setting forth:

(1) The assessment or assessments by which such person feels aggrieved;

(2) The address to which the board shall mail notice of when and where to appear for hearing.

No person shall be permitted to appeal from any assessment in any year unless he shall first have filed the statement of intention required by this section, nor shall any person be permitted to appeal as to any assessment not designated in such statement.

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.

Section 2. This act shall apply to all actions that are presently pending or are instituted hereafter.

Section 3. This act shall take effect immediately.

APPROVED—The 28th day of April, A. D. 1978.

MILTON J. SHAPP