

No. 1988-69

AN ACT

HB 1356

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," further providing for appeals from assessments.

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

Section 1. Section 518.1 of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, amended August 7, 1963 (P.L.553, No.291), October 5, 1978 (P.L.1142, No.269) and July 13, 1979 (P.L.115, No.46) and repealed in part December 20, 1982 (P.L.1409, No.326), is amended to read:

Section 518.1. Appeal to Court from Assessments; Collection Pending Appeal; Payment into Court; Refunds.—(a) Any owner of real estate or taxable property in this Commonwealth, who may feel aggrieved by the last or any future assessment or valuation of his real estate or taxable property, may appeal from the decision of the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, to the court and, thereupon, the court shall proceed, at the earliest convenient time to be by them appointed, of which notice shall be given to the county commissioners, acting as a board of revision, or the board of revision of taxes, or the board for the assessment and revision of taxes, or the Board of Property Assessment, Appeals and Review, in counties of the second class, as the case may be, to hear the said appeal and the proofs in the case and to make such orders and decrees touching the matter complained of as to the judges of said court may seem just and equitable having due regard to the valuation and assessment made of other real estate in such county or city, the costs of the appeal and hearing to be apportioned or paid as the court may direct: Provided, however, That the appeal shall not prevent the collection of the taxes complained of, but in case the same shall be reduced, then the excess shall be returned to the person or persons who shall have paid the same: And provided further, That the appellant may pay the amount of the tax alleged to be due by reason of the assessment appealed from to the tax collector, under protest in writing, in which case when the tax is paid over to the taxing district, it shall be the duty of the tax collector to notify the taxing district of such payment under protest by delivering to it the protest in writing. Where-

upon, the taxing district with the exception of cities of the second class and school districts of the first class A within such counties shall be required to segregate twenty-five per centum (25%) of the amount of the tax paid over, and shall deposit the same in a separate account in the depository in which the funds of the taxing district are deposited, and shall not be permitted to expend any portion of such segregated amount, unless it shall first petition the court alleging that such segregated amount is unjustly withheld. Thereupon, the court shall have power to order the use by the taxing district of such portion of such segregated amount as shall appear to said court to be reasonably free from dispute, and the remainder of the segregated amount shall be held segregated by the taxing district pending the final disposition of the appeal: Provided further, That upon final disposition of the appeal the amount found to be due the appellant as a refund, together with interest thereon, shall also be a legal set off or credit against any taxes assessed against appellant by the same taxing district and where a taxing district alleges that it is unable to thus credit all of such refund in one year, the court, upon application of either party, shall determine over what period of time such refund shall be made, and shall fix the amount thereof which shall be credited in any year or years. This proviso shall be construed to apply to all refunds that are now due, or may hereafter become due, as the result of appeals from assessments that have not been finally determined or adjusted at the time this act takes effect regardless whether there has been a payment of any moneys into court or to the tax collector under written protest.

(b) 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 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. This provision shall be applicable to all pending appeals as well as future appeals.

(c) *Appeals to courts of common pleas may be referred by such courts to boards of arbitrators under 42 Pa.C.S. Ch. 73 Subch. C (relating to judicial arbitration) or to boards of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards of viewers) in accordance with rules and procedures prescribed by such courts.*

Section 2. This act shall take effect immediately.

APPROVED—The 26th day of May, A. D. 1988.

ROBERT P. CASEY