

No. 1992-8

## AN ACT

HB 719

Amending the act of June 21, 1939 (P.L.626, No.294), 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," providing that the county pay a portion of appraisal costs along with the municipality and school district in certain appeals.

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

Section 1. The act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, is amended by adding a section to read:

***Section 10.1. When an appeal is taken by a municipality or school district of an assessment dealing with commercial property, industrial property, multiple residential property over twenty units or mobile home parks value made by the board and a property appraisal is initiated after consultation between representatives of the affected taxing jurisdictions involved, the cost for the independent appraisal to be used by the board in the appeal shall be paid in the following manner: the cost shall be shared among the affected county, the affected municipality or municipalities and the affected school district or school districts in the same proportion the millage rate of each entity is to the total millage of such entities.***

Section 2. This act shall take effect in 60 days.

APPROVED—The 26th day of March, A. D. 1992.

ROBERT P. CASEY