

No. 1996-88

AN ACT

HB 2002

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 appeal boards in counties of the second class A; and further providing for rules and regulations.

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 December 14, 1967 (P.L.851, No.373) and November 19, 1968 (P.L.1073, No.327), is amended to read:

Section 1. **[Be it enacted, &c., That in]** (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.*

[The terms of office of any persons now acting as members of any such board for the assessment and revision of taxes in any such county of the third class shall cease and terminate, and the duties and terms of the borough, ward, and township assessors in such counties, so far as assessments for taxation are concerned, shall cease and terminate upon the passage and approval of this act by the Governor.]

(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. 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.

Section 2. The definition of "board" in section 1.1 of the act, added December 13, 1982 (P.L.1165, No.269), is amended and the section is amended by adding a definition 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.*

* * *

"Board." *The board of assessment appeals in counties of the second A and third class. The term "board," when used in conjunction with hearing and determining appeals from assessments, shall include an auxiliary appeal board, subject to the rules and regulations established pursuant to section 5.*

* * *

Section 3. Section 5 of the act, amended May 26, 1949 (P.L.1848, No.550), is amended to read:

Section 5. [The said] (a) *With regard to subordinate assessors, the board may:*

(1) *prescribe rules and regulations for [the] their conduct [of said subordinate assessors,];*

(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 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. This act shall take effect in 60 days.

APPROVED—The 2nd day of July, A.D. 1996.

THOMAS J. RIDGE