

No. 1996-89

AN ACT

HB 2041

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 correction of errors and informal review in counties of the second class A; and further providing for notice requirements and appeal process.

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

Section 1. The act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, is amended by adding a section to read:

Section 7.2. In counties of the second class A, in conjunction with a countywide revision of assessments involving either a change in the established predetermined ratio or revaluing the properties and applying the established predetermined ratio, a designee of the board may meet with property owners to review proposed assessments and correct errors prior to the completion of the final assessment roll.

Section 2. Section 8(g) of the act, amended July 19, 1991 (P.L.91, No.21), is amended to read:

Section 8. * * *

(g) Notwithstanding any other provision of this section, when any county proposes to institute a countywide revision of assessments upon real property, the following notice requirements and appeal process shall be followed:

(1) All property owners shall be notified by mail at their last known address of the value of the new assessment and the value of their old assessment. *The notice shall be dated. This notice shall be mailed within five days of the date shown on the notice by first class mail. The notice shall be deemed received by the property owner on the date deposited in the United States mail. The chief assessor shall maintain a list of all notices and the mailing dates and shall affix thereto an affidavit attesting to the mailing dates of the assessment notices. This list shall be a permanent public record of the board and available for public inspection.*

(2) All property owners shall have the right to appeal any new assessment value within [thirty days of receipt of notice] *forty days of the date shown on the notice* and each notice shall so state.

(2.1) Upon a reasonable showing by a property owner that a delay in filing an appeal beyond the forty-day period established in paragraph (2) was caused by extraordinary circumstances or administrative breakdown, an appeal shall be permitted provided the property owner proceeds with reasonable diligence.

(3) The board shall mail all notices on or before the first day of July. The board at its discretion may commence with the hearing of appeals thirty days following the mailing of the initial notices of reassessment.

(4) The board shall notify each person and each taxing district having an interest therein, who has filed an appeal, of the time and place of hearing on said appeal by depositing such notice in the mail addressed to such person at the address designated in the appeal not later than the twentieth day preceding the day designated in the notice for such appearance. Any person or such taxing district who shall fail to appear for hearing at the time fixed shall be conclusively presumed to have abandoned his appeal unless said hearing date is re-scheduled by the mutual consent of the property owner and the board.

(5) On or before the fifteenth day of November, the board shall certify to the clerk or secretary of each political subdivision coming within the scope of this act within the county, the value of real property, the value of occupations, and the number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective political subdivisions.

(6) All appeals shall be heard and acted upon by the board by not later than the last day of October.

Section 3. This act shall take effect in 60 days.

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

THOMAS J. RIDGE