

No. 1996-90

## AN ACT

HB 2102

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," further providing for assessment appeals; and providing for changes in assessment.

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

Section 1. Section 8(c) of the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, amended July 19, 1991 (P.L.91, No.21), is amended to read:

Section 8. \* \* \*

(c) Any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment, or any taxing district having an interest therein, may appeal to the board for relief. Any person or such taxing district desiring to make an appeal shall, on or before the first day of September, file with the board an appeal, in writing, setting forth:

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

(2) The address to which the board shall mail notice of the time and place of hearing.

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. *For the purpose of assessment appeal under this act, in counties of the second class A, the rules and regulations adopted by the board, pursuant to section 5, may establish additional criteria for a group of two or more persons to act on behalf of a class, including, but not limited to, specifying a date or time by which any person desiring to be a member of a class must file a written election with the board.*

\* \* \*

Section 2. The act is amended by adding a section to read:

*Section 8.5. (a) Except as provided in subsection (b) of this section, for purposes of taxation, when there is a change in assessment made by the*

*board as a result of an assessment appeal, a taxing district shall apply the changed assessment in computing taxes imposed in the next fiscal year of the taxing district following the fiscal year in which the board heard the appeal and rendered its decision.*

*(b) The provisions of subsection (a) of this section shall not apply to interim assessments made pursuant to subsection (b) of section 8, reductions in assessments due to a catastrophic loss pursuant to section 8.3, and corrections to assessments made due to clerical or mathematical errors pursuant to section 8.4.*

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

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

THOMAS J. RIDGE