

**LEGISLATIVE REFERENCE BUREAU**

AMENDMENTS TO HOUSE BILL NO. 1439

Sponsor: **BROWNE**

Printer's No. 2483

1 Amend Title, page 1, lines 1 through 23, by striking out all  
2 of said lines and inserting  
3 Amending the act of June 26, 1931 (P.L.1379, No.348), entitled,  
4 as amended, "An act creating in counties of the second A and  
5 third class a board for the assessment and revision of taxes;  
6 providing for the appointment of the members of such board by  
7 the county commissioners; providing for their salaries,  
8 payable by the county; abolishing existing boards; defining  
9 the powers and duties of such board; regulating the  
10 assessment of persons, property, and occupations for county,  
11 borough, town, township, school, and poor purposes;  
12 authorizing the appointment of subordinate assessors, a  
13 solicitor, engineers, and clerks; providing for their  
14 compensation, payable by such counties; abolishing the office  
15 of ward, borough, and township assessors, so far as the  
16 making of assessments and valuations for taxation is  
17 concerned; and providing for the acceptance of this act by  
18 cities," further providing for appeals by corporate  
19 authorities.

20 Amend Bill, page 1, lines 26 through 28; page 2, lines 1  
21 through 19, by striking out all of said lines on said pages and  
22 inserting

23 Section 1. Section 18 of the act of June 26, 1931 (P.L.1379,  
24 No.348), referred to as the Third Class County Assessment Board  
25 Law, amended June 25, 1968 (P.L.258, No.122) and repealed in  
26 part June 3, 1971 (P.L.118, No.6), is amended to read:  
27 Section 18. (a) The corporate authorities of any borough,  
28 town, township, school, institution and poor district, and  
29 county, who may feel aggrieved by any assessment of property or  
30 subjects of taxation for its corporate purposes, shall have the  
31 right to appeal therefrom in entirety or by individual  
32 assessments in the same manner, subject to the same procedure,  
33 and with like effect as if such appeal were taken by a taxable  
34 with respect to his assessment, and in addition may take an  
35 appeal from any decision of the board or court of common pleas  
36 as though it had been a party to the proceedings before such  
37 board or court even though it was not such a party in fact. Such  
38 authorities may intervene in any appeal by a taxable under

1 section 9 of this act as a matter of right.

2 (b) In an appeal by a corporate authority under subsection  
3 (a), an assessment may be changed only if one of the following  
4 applies:

5 (1) The appeal is from an assessment established during a  
6 countywide reassessment and the appeal is filed no later than  
7 the first day of September of the taxable year following the  
8 year for which the newly established values from the countywide  
9 reassessment shall take effect.

10 (2) The property or parcel has been divided and conveyed  
11 away in smaller parcels.

12 (3) Improvements have been made to real property.

13 (4) Existing improvements have been removed from real  
14 property or have been destroyed.

15 (5) One of the following occurs:

16 (i) The property has an assessed value which, when divided  
17 by the county's common level ratio most recently determined by  
18 the State Tax Equalization Board, results in a value that is at  
19 least two hundred thousand dollars (\$200,000) less than its  
20 actual current market value.

21 (ii) The additional revenue to be collected by the appealing  
22 corporate authority is greater than or equal to five thousand  
23 dollars (\$5,000) per year.

24 Section 2. The addition of section 18(b) of the act shall  
25 apply to appeals filed on or after July 1, 2008.

26 Section 3. This act shall take effect immediately.