

**LEGISLATIVE REFERENCE BUREAU**

AMENDMENTS TO SENATE BILL NO. 1258

Sponsor: **BROWNE**

Printer's No. 1800

1 Amend Title, page 1, lines 1 through 17, by striking out all  
2 of said lines and inserting

3 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
4 amended, "An act relating to assessment for taxation in  
5 counties of the fourth, fifth, sixth, seventh and eighth  
6 classes; designating the subjects, property and persons  
7 subject to and exempt from taxation for county, borough,  
8 town, township, school, except in cities and county  
9 institution district purposes; and providing for and  
10 regulating the assessment and valuation thereof for such  
11 purposes; creating in each such county a board for the  
12 assessment and revision of taxes; defining the powers and  
13 duties of such boards; providing for the acceptance of this  
14 act by cities; regulating the office of ward, borough, town  
15 and township assessors; abolishing the office of assistant  
16 triennial assessor in townships of the first class; providing  
17 for the appointment of a chief assessor, assistant assessors  
18 and other employes; providing for their compensation payable  
19 by such counties; prescribing certain duties of and certain  
20 fees to be collected by the recorder of deeds and municipal  
21 officers who issue building permits; imposing duties on  
22 taxables making improvements on land and grantees of land;  
23 prescribing penalties; eliminating the triennial assessment;  
24 and regulating certain assessments in all counties," further  
25 providing for appeals by municipalities.

26 Amend, Bill, page 1, lines 20 through 25; page 2, lines 1  
27 through 18, by striking out all of said lines on said pages and  
28 inserting

29 Section 1. Section 706 of the act of May 21, 1943 (P.L.571,  
30 No.254), known as The Fourth to Eighth Class and Selective  
31 County Assessment Law, repealed in part June 3, 1971 (P.L.118,  
32 No.6), is amended to read:

33 Section 706. Appeals by Municipalities.--(a) The corporate  
34 authorities of any county, borough, town, township or school  
35 district, which may feel aggrieved by any assessment of any  
36 property or other subject of taxation for its corporate  
37 purposes, shall have the right to appeal therefrom in the same  
38 manner, subject to the same procedure and with like effect as if

1 such appeal were taken by a taxable with respect to his  
2 assessment, and in addition may take an appeal from any decision  
3 of the board or court of common pleas as though it had been a  
4 party to the proceedings before such board or court, even though  
5 it was not such a party in fact.

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

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

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

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

17 (4) Existing improvements have been removed from real  
18 property or have been destroyed.

19 (5) One of the following occurs:

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

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

28 Section 2. The addition of section 706(b) of the act shall  
29 apply to appeals filed on or after July 1, 2008.

30 Section 3. This act shall take effect immediately.