

CHAPTER 88
CONSOLIDATED COUNTY ASSESSMENT

Subchapter

- A. Preliminary Provisions
- B. Subjects of Local Taxation; Exceptions; Special Provisions on Assessments
- C. County Assessment Office
- D. Assessment Roll, Valuation, Notice and Appeals
- E. Boards and Appeals to Court
- F. Miscellaneous Provisions

Enactment. Chapter 88 was added October 27, 2010, P.L.895, No.93, effective January 1, 2011.

Special Provisions in Appendix. See sections 4 and 7 of Act 93 of 2010 in the appendix to this title for special provisions relating to consolidated county assessment in cities of the third class and continuation of prior law.

SUBCHAPTER A
PRELIMINARY PROVISIONS

Sec.

- 8801. Short title and scope of chapter.
- 8802. Definitions.
- 8803. Excluded provisions.
- 8804. Construction of chapter.

§ 8801. Short title and scope of chapter.

(a) Short title.--This chapter shall be known and may be cited as the Consolidated County Assessment Law.

(b) Scope.--

(1) This chapter shall apply to all of the following:

(i) Counties of the second class A, third, fourth, fifth, sixth, seventh and eighth classes of the Commonwealth.

(ii) Cities that elect to become subject to this chapter in accordance with section 8868 (relating to optional use by cities).

(2) In addition to the applicability under paragraph (1), the following provisions apply to counties of the first and second class:

(i) Section 8811(b) (5) (relating to subjects of local taxation).

(ii) Section 8842(b) (2) (relating to valuation of property).

Agreements or Assessment Practices. Section 5(1) of Act 93 of 2010 provided that subsec. (b) (2) shall not affect an agreement or agreed to assessment practice actively in place in a county on January 28, 2007.

Cross References. Section 8801 is referred to in section 8823 of this title.

§ 8802. Definitions.

The following words and phrases when used in this chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Assessed value." The assessment placed on real property by a county assessment office upon which all real estate taxes shall be calculated.

"Assessment." Assessed value.

"Auxiliary appeal board." An auxiliary board of assessment appeals created in accordance with section 8853 (relating to auxiliary appeal boards).

"Base year." The year upon which real property market values are based for the most recent countywide revision of assessment of real property or other prior year upon which the market value of all real property of the county is based for assessment purposes. Real property market values shall be equalized within the county and any changes by the board shall be expressed in terms of base-year values.

"Board." The board of assessment appeals or the board of assessment revision established in accordance with section 8851 (relating to board of assessment appeals and board of assessment revision). The term, when used in conjunction with hearing and determining appeals from assessments, shall include an auxiliary appeal board.

"Board of assessment appeals." The assessment appeals board in counties of the second class A and third class, and in counties of the fourth through eighth classes where the county commissioners do not serve as a board of assessment revision.

"Board of assessment revision." County commissioners in counties of the fourth through eighth classes when serving as an assessment appeals board.

"Chief assessor." The individual appointed by the board of county commissioners with the advice of the board of assessment appeals in accordance with section 8831 (relating to chief assessor).

"Common level ratio." The ratio of assessed value to current market value used generally in the county and published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year on appeal before the board under the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.

"County assessment office." The division of county government responsible for preparing and maintaining the assessment rolls, the uniform parcel identifier systems, tax maps and other administrative duties relating to the assessment of real property in accordance with this chapter.

"County commissioners." The board of county commissioners or, in home rule charter counties, the body or individual exercising the equivalent authority.

"Countywide revision of assessment." A change in the established predetermined ratio or revaluation of all real property within a county.

"Established predetermined ratio." The ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year.

"High tunnel." A structure which meets the following:

(1) Is used for the production, processing, keeping, storing, sale or shelter of an agricultural commodity as defined in section 2 of the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land

Assessment Act of 1974, or for the storage of agricultural equipment or supplies.

(2) Is constructed consistent with all of the following:

(i) Has a metal, wood or plastic frame.

(ii) When covered, has a plastic, woven textile or other flexible covering.

(iii) Has a floor made of soil, crushed stone, matting, pavers or a floating concrete slab.

"Interim assessment." A change to the assessment roll anytime during the year.

"Municipality." A county, city, borough, incorporated town or township.

"Parcel identifier." An identifying number assigned to real property in accordance with the act of January 15, 1988 (P.L.1, No.1), known as the Uniform Parcel Identifier Law.

"Spot reassessment." The reassessment of a property or properties by a county assessment office that is not conducted as part of a countywide revision of assessment and which creates, sustains or increases disproportionality among properties' assessed values. The term does not include board action ruling on an appeal.

"Taxing district." A county, city, borough, incorporated town, township, school district or county institution district. (Dec. 18, 2013, P.L.1190, No.114, eff. 60 days; Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

2018 Amendment. Act 155 amended the def. of "auxiliary appeal board."

2013 Amendment. Act 114 added the def. of "high tunnel."

Cross References. Section 8802 is referred to in section 8582 of this title.

§ 8803. Excluded provisions.

Except as otherwise provided in this chapter, this chapter does not repeal or modify:

(1) The act of June 17, 1913 (P.L.507, No.335), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes."

(2) Any law relating to cities, boroughs, towns, townships, school districts and poor districts.

(3) The act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, as it applies to counties of the first and second classes.

§ 8804. Construction of chapter.

(a) Dates mandatory.--All dates specified in this chapter for the performance of any acts or duties shall be construed to be mandatory and not discretionary with the officials or other persons who are designated by this chapter to perform such acts or duties.

(b) Pari materia.--This chapter shall be read in pari materia with the act of November 26, 1997 (P.L.508, No.55), known as the Institutions of Purely Public Charity Act.

SUBCHAPTER B
SUBJECTS OF LOCAL TAXATION; EXCEPTIONS;
SPECIAL PROVISIONS ON ASSESSMENTS

Sec.

- 8811. Subjects of local taxation.
- 8812. Exemptions from taxation.
- 8813. Temporary tax exemption for residential construction.
- 8814. Temporary assessment change for real estate subject to sewer connection ban order.
- 8815. Catastrophic loss.
- 8816. Clerical and mathematical errors.
- 8817. Changes in assessed valuation.
- 8818. Assessment of lands divided by boundary lines.
- 8819. Separate assessment of coal and surface.
- 8820. Assessment of real estate subject to ground rent or mortgage.
- 8821. Assessment of mobile homes and house trailers.
- 8822. Taxing districts lying in more than one county and choice of assessment ratio.
- 8823. Limitation on tax increase after countywide reassessment.

§ 8811. Subjects of local taxation.

(a) Subjects of taxation enumerated.--Except as provided in subsection (b), all subjects and property made taxable by the laws of this Commonwealth for county, city, borough, town, township and school district purposes shall, as provided in this chapter, be valued and assessed at the annual rates, including all:

- (1) Real estate, namely:
 - (i) houses;
 - (ii) house trailers and mobile homes permanently attached to land or connected with water, gas, electric or sewage facilities;
 - (iii) buildings permanently attached to land or connected with water, gas, electric or sewage facilities;
 - (iv) lands, lots of ground and ground rents, trailer parks and parking lots;
 - (v) mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, ferries and wharves;
 - (vi) all office buildings;
 - (vii) that portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses or provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process; and
 - (viii) telecommunication towers that have become affixed to land.

(2) All other things now taxable by the laws of this Commonwealth for taxing districts.

(b) Exceptions.--The following are not subject to tax:

- (1) Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value for taxation of the mill, mine, manufactory or industrial establishment.

(2) Silos used predominantly for processing or storage of animal feed incidental to operation of the farm on which it is located, freestanding detachable grain bins or corn cribs used exclusively for processing or storage of animal feed incidental to the operation of the farm on which it is located and inground and aboveground structures and containments used predominantly for processing and storage of animal waste and composting facilities incidental to operation of the farm on which the structures and containments are located shall not be considered or included as part of the real estate.

(3) No amusement park rides shall be assessed or taxed as real estate regardless of whether they have become affixed to the real estate.

(4) No sign or sign structure primarily used to support or display a sign shall be assessed as real property by a county for purposes of the taxation of real property by the county or a political subdivision located within the county or by a municipality located within the county authorized to assess real property for purposes of taxation, regardless of whether the sign or sign structure has become affixed to the real estate.

(5) No wind turbine generators or related wind energy appliances and equipment, including towers and tower foundations, shall be considered or included as part of the real property in determining the fair market value and assessment of real property used for the purpose of wind energy generation. Real property used for the purpose of wind energy generation shall be valued under section 8842(b)(2) (relating to valuation of property).

(6) All high tunnels.

(Dec. 18, 2013, P.L.1190, No.114, eff. 60 days)

2013 Amendment. Act 114 added subsec. (b)(6).

Agreements or Assessment Practices. Section 5(2) of Act 93 of 2010 provided that subsec. (b)(5) shall not affect an agreement or agreed to assessment practice actively in place in a county on January 28, 2007.

Cross References. Section 8811 is referred to in section 8801 of this title.

§ 8812. Exemptions from taxation.

(a) General rule.--The following property shall be exempt from all county, city, borough, town, township, road, poor, county institution district and school real estate taxes:

(1) All churches, meetinghouses or other actual places of regularly stated religious worship, with the ground annexed necessary for their occupancy and use.

(2) All actual places of burial, including burial grounds and all mausoleums, vaults, crypts or structures, intended to hold or contain the bodies of the dead if used or held by a person or organization deriving no private or corporate profit from the enterprise and no substantial part of whose activity consists of selling personal property in connection therewith.

(3) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, including fire and rescue stations, with the grounds annexed and necessary for their occupancy and use, founded, endowed and maintained by public or private charity as long as all of the following apply:

(i) The entire revenue derived by the entity is applied to support the entity and to increase the

efficiency and facilities of the entity, the repair and the necessary increase of grounds and buildings of the entity and for no other purpose.

(ii) The property of purely public charities is necessary to and actually used for the principal purposes of the institution and not used in such a manner as to compete with commercial enterprise.

(4) All property of a charitable organization providing residential housing services in which the charitable nonprofit organization receives subsidies for at least 95% of the residential housing units from a low-income Federal housing program as long as any surplus from the assistance or subsidy is monitored by the appropriate governmental agency and used solely to advance common charitable purposes within the charitable organization.

(5) All school buildings belonging to any municipality or school district, with the ground annexed and necessary for the occupancy and use of the school buildings. This exemption shall not apply to assessments or charges for the grading, paving, curbing, macadamizing, maintenance or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by the school district. A school district of the second, third or fourth class situated within a county subject to the provisions of this chapter and which is coterminous with a city, borough, town or township shall not be subject to assessments or charges for the grading, paving, curbing, macadamizing, maintenance or improvement of streets or roads and constructing sewers and sidewalks and other municipal improvements abutting land owned by the school district, but the school may agree to pay all or part of the assessments or charges.

(6) All courthouses and jails with the grounds annexed and necessary for their occupancy and use.

(7) All public parks owned and held by trustees for the benefit of the public and used for amusements, recreation, sports and other public purposes without profit.

(8) All other public property used for public purposes with the ground annexed and necessary for the occupancy and use of the property, but this shall not be construed to include property otherwise taxable which is owned or held by an agency of the Federal Government. This chapter or any other law shall not be construed to exempt from taxation any privilege, act or transaction conducted upon public property by persons or entities which would be taxable if conducted upon nonpublic property regardless of the purpose for which the activity occurs, even if conducted as agent for or lessee of any public authority.

(9) All real property used for limited access highways and maintained by public funds.

(10) All real and personal property owned, occupied and used by any branch, post or camp of honorably discharged servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes.

(11) All real property owned by one or more institutions of purely public charity, used and occupied partly by the owner or owners and partly by other institutions of purely public charity and necessary for the occupancy and use of the institutions so using it.

(12) All playgrounds with the equipment and grounds annexed necessary for the occupancy and use of the playgrounds, founded, endowed or maintained by public or private charity which apply their revenue to the support and repair of the playgrounds and to increase the efficiency and facilities thereof, either in ground or buildings or otherwise, and for no other purpose, and owned, leased, possessed or controlled by public school boards or properly organized and duly constituted playground associations, and approved and accepted by the board of the county in which the playgrounds are situated. A school board may, by resolution, agree to pay for grading, paving, macadamizing, maintenance or improvement of streets or roads abutting land owned by the school district.

(13) All buildings owned and occupied by free public nonsectarian libraries and the land on which they stand, and that which is immediately and necessarily appurtenant thereto, notwithstanding the fact that some portion or portions of the building or lands appurtenant may be yielding rentals to the corporation or association managing the library. The net receipts of the corporation or association from rentals shall be used solely for the purpose of maintaining the library.

(14) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity and used exclusively for public libraries, museums or art galleries and not used for private or corporate profit so long as the public use continues. In the case of concert music halls used partly for exempt purposes and partly for nonexempt purposes, that part measured either in area or in time, whichever is the lesser, which is used for nonexempt purposes shall be valued, assessed and subject to taxation.

(15) Notwithstanding the provisions of subsection (b) or any other provision of this chapter to the contrary, all fire and rescue stations which are founded, endowed and maintained by public or private charity, together with the grounds annexed and necessary for the occupancy and use of the fire and rescue stations, and social halls and grounds owned and occupied by fire and rescue stations and used on a regular basis for activities which contribute to the support of fire and rescue stations, as long as the net receipts from the activities are used solely for the charitable purposes of the fire and rescue stations.

(b) Exceptions.--

(1) Except as otherwise provided in subsection (a)(13) and (15), all property, real or personal, other than that which is actually and regularly used and occupied for the purposes specified in this section, and all property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes.

(2) Except as otherwise provided in subsection (a)(12), all property, real and personal, actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation unless the person or persons, associations or corporation so using and occupying the property shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

(c) Institutions of Purely Public Charity Act.--Each provision of this chapter is to be read in para materia with the act of November 26, 1997 (P.L.508, No.55), known as the Institutions of

Purely Public Charity Act, and to the extent that a provision of this chapter is inconsistent with the Institutions of Purely Public Charity Act, the provision is superseded by that act. (Oct. 24, 2012, P.L.1286, No.160, eff. 60 days)

2012 Amendment. Act 160 amended subsecs. (a) intro. par. and (b) (1).

Cross References. Section 8812 is referred to in section 8844 of this title.

§ 8813. Temporary tax exemption for residential construction.

New single and multiple dwellings constructed for residential purposes and improvements to existing unoccupied dwellings or improvements to existing structures for purposes of conversion to dwellings shall not be valued or assessed for purposes of real property taxes until occupied, conveyed to a bona fide purchaser or 30 months from the first day of the month after which the building permit was issued or, if no building permit or other notification of improvement was required, then from the date construction commenced. The assessment of any multiple dwelling because of occupancy shall be upon the proportion which the value of the occupied portion bears to the value of the entire multiple dwelling. As used in this section, the term "dwellings" means buildings or portions thereof intended for permanent use as homes or residences.

§ 8814. Temporary assessment change for real estate subject to sewer connection ban order.

When a department or agency of the Commonwealth or a municipality has ordered a sewer connection ban because of a lack of adequate sewage treatment facilities, the real estate affected by the order shall be reassessed for the duration of the order. The assessment shall be based on the value of the best use of the land during the period of the reassessment. For the purposes of this section, the term "affected by the order" shall be defined as the application for a building permit and the denial to the applicant of permission to proceed with the building or construction because of a sewer ban order.

§ 8815. Catastrophic loss.

(a) General rule.--Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board within the remainder of the county fiscal year in which the catastrophic loss occurred or within six months of the date on which the catastrophic loss occurred, whichever period is longer. The duty of the board shall be to reassess the property to reflect the loss in value from the date of the loss to the end of the taxable year. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be added to the assessment roll for the remainder of that tax year but shall be added for the following year.

(b) Refund or credit.--Any adjustments in assessment under this section:

(1) shall be reflected by the appropriate taxing authorities in the form of a credit for the succeeding tax year; or

(2) upon application by the property owner to the appropriate taxing authorities, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing authorities; however, a reduction in assessed value for

catastrophic loss due to inclusion or proposed inclusion as residential property on either the National Priority List under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767) or the State priority list under the act of October 18, 1988 (P.L.756, No.108), known as the Hazardous Sites Cleanup Act, shall be in effect until remediation is completed.

(c) Definition.--As used in this section, the term "catastrophic loss" means any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceeds 50% of the market value of the real property prior to the loss. The term "catastrophic loss" shall also mean any loss which exceeds 50% of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Hazardous Sites Cleanup Act and whose residential property is included or proposed to be included as residential property on:

- (1) the National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; or
- (2) the State priority list by the Department of Environmental Resources under the Hazardous Sites Cleanup Act.

Cross References. Section 8815 is referred to in section 8847 of this title.

§ 8816. Clerical and mathematical errors.

(a) Correction.--If, through mathematical or clerical error, an assessment is higher than it should have been and taxes are paid on such incorrect assessment, the county assessment office, upon discovery of the error and correction of the assessment, shall so inform the appropriate taxing district or districts, which shall make a refund to the taxpayer or taxpayers for the period of the error or six years, whichever is less, from the date of application for refund or discovery of the error by the board. Reassessment, with or without application by the owner, as a decision of judgment based on the method of assessment, shall not constitute an error under this section.

(b) Increases.--Nothing in this section shall be construed as prohibiting an assessment office from increasing an assessment for the current taxable year upon the discovery of a clerical or mathematical error.

Cross References. Section 8816 is referred to in section 8847 of this title.

§ 8817. Changes in assessed valuation.

(a) General rule.--In addition to other authorization provided in this chapter, the assessors may change the assessed valuation on real property when a parcel of land is subdivided into smaller parcels or when improvements are made to real property or existing improvements are removed from real property or are destroyed. The recording of a subdivision plan shall not constitute grounds for assessment increases until lots are sold or improvements are installed. The painting of a building or the normal regular repairs to a building aggregating \$2,500 or less in value annually shall not be deemed cause for a change in valuation.

(b) Construction.--A change in the assessed valuation on real property authorized by this section shall not be construed as a spot reassessment under section 8843 (relating to spot reassessment).

Cross References. Section 8817 is referred to in section 8841 of this title.

§ 8818. Assessment of lands divided by boundary lines.

(a) Assessment of lands divided by county boundary lines.--

(1) If county boundary lines divide a tract of land, the land will be assessed in the county in which the mansion house is located.

(2) If county boundary lines pass through the mansion house, the owner of the land may choose the county in which the property will be assessed. If the owner refuses or fails to choose the county in which the property will be assessed, the county in which the larger portion of the mansion house is located has the right of assessment.

(3) If vacant land is divided by the boundary lines of two counties, the land shall be assessed in each county in which it is located.

(b) Assessment of lands divided by township boundary lines.--

(1) If land is divided by the boundary lines of a township and a city, a township and a borough or a township and a town, and the mansion house is located in the township, all of the land will be assessed in the township.

(2) If land is divided by the boundary lines of a township and a city, a township and a borough, a township and a town or two townships, and the mansion house is located in the city, borough, town or one township, then the land shall be assessed in the municipality in which it actually lies.

(3) If vacant land is divided by the boundary lines of two townships, the land shall be assessed in each township in which it is located.

(c) Assessment where township boundary lines pass through mansion house.--If the boundary lines of any township and a city, borough or township pass through the mansion house, the owner of the land may choose the municipality in which the land shall be assessed. If the owner refuses or neglects to choose, the mansion house shall be considered to be entirely located in the township for assessment purposes.

(d) Assessment where lands are divided by boundary lines between cities, boroughs or cities and boroughs.--

(1) If lands are divided by the boundary lines of two or more cities, two or more boroughs, or one or more cities and one or more boroughs, the lands shall be assessed in the city or borough in which the mansion house is located.

(2) If the boundary lines pass through the mansion house, the lands shall be assessed in the city or borough in which the larger portion of the mansion house is located.

(3) If vacant land is divided by the boundary lines of two or more cities, two or more boroughs, or one or more cities and one or more boroughs, the land shall be assessed in each municipality in which it is located.

(e) Assessment of coal underlying lands divided by county, city, township or borough boundary lines.--Where coal is lying underneath lands that are divided by county, city, township or borough lines, and the ownership of the coal has been severed from

the ownership of the strata or surface, the county assessment office shall assess each division of coal in the municipality in which it actually lies.

§ 8819. Separate assessment of coal and surface.

The county assessment office shall assess coal and surface separately in cases where the owner or life tenant of land does not have the right to mine the coal underlying the surface.

§ 8820. Assessment of real estate subject to ground rent or mortgage.

All real estate subject to ground rent or mortgage shall be estimated at its full value and assessed and taxed accordingly. In the case of real estate subject to ground rent, where there is no provision made in the ground rent deed that the lessee shall pay the taxes on the ground rent, the ground rent shall be estimated and assessed for taxes to the owners thereof.

§ 8821. Assessment of mobile homes and house trailers.

(a) **Duty.**--It shall be the duty of the county assessment office to assess all mobile homes and house trailers within the county according to the actual value thereof. All mobile homes or house trailers which are subject to taxation as real estate as provided in this chapter shall be assessed and taxed in the name of the owner. The land upon which the mobile home or house trailer is located at the time of assessment shall be assessed separately and shall not include the value of the house trailer or mobile home located thereon.

(b) **Records.**--All mobile home court operators, which shall mean every person who leases land to two or more persons for the purpose of allowing the lessees to locate on the land a mobile home or house trailer which is subject to real property taxation, shall maintain a record of the leases, which shall be open for inspection at reasonable times by the county assessment office. Each month, the mobile home court operator shall send a record to the county assessment office of the arrivals and departures of mobile homes or house trailers in the court during the prior month, including the make, model, manufacturer, year and serial number of the mobile home or house trailer.

(c) **Notice.**--Each person in whose name a mobile home or house trailer is assessed, rated or valued as provided in this chapter shall be notified in writing by the assessor that it shall be unlawful for any person to remove the mobile home or house trailer from the taxing district without first having obtained removal permits from the local tax collector.

(d) **Removal permits.**--The local tax collector shall issue removal permits upon application and payment of a fee of \$2 and of all taxes levied and assessed on the mobile home or house trailer to be moved.

(e) **Penalty.**--Any person who moves a mobile home or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this chapter shall, upon summary conviction, be sentenced to pay a fine of \$100 and costs of prosecution or to imprisonment for not more than 30 days, or both.

(f) **Characterization of property.**--Nothing in this section shall be construed as prohibiting a mobile home or house trailer upon which a real property tax is levied as provided by law from being deemed tangible personal property for other purposes.

§ 8822. Taxing districts lying in more than one county and choice of assessment ratio.

(a) General rule.--Except as provided in subsections (b) and (c), if a taxing district lies in more than one county and the respective counties fix different predetermined ratios for the assessment of property, the following shall apply:

(1) The taxing district may levy its taxes on the ratio to actual value used by any one of the counties.

(2) A county, other than the county whose predetermined ratio has been selected in accordance with paragraph (1), shall certify to the taxing district a copy of the assessment roll which shows the actual valuations of properties within the county's portion of the taxing district, so that taxes to be levied on the property may be calculated using the assessed valuation determined by applying the selected predetermined ratio to actual valuation of the property.

(b) Multiple counties.--In the case of school districts lying in more than one county, section 672.1 of the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949, shall apply.

(c) Annexation.--If land in one county has been annexed to a borough in another county, the following shall apply:

(1) For county tax purposes, the lands and properties within the borough shall be assessed by the county assessment office of the county in which the lands and properties are located.

(2) For borough and school tax purposes, all lands and properties within the borough, regardless of the county in which they are located, shall be assessed by the county assessment office of the county that assessed lands and properties within the borough prior to the annexation.

§ 8823. Limitation on tax increase after countywide reassessment.

(a) Scope.--

(1) Except as set forth in paragraph (2), this section applies to taxing districts in counties within the scope of this chapter under section 8801(b)(1) (relating to short title and scope of chapter).

(2) This section does not apply to a school district subject to section 327 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

(3) Except as set forth in subsection (f), this section shall apply to all rates of taxes levied on an assessment roll after a countywide revision as provided in subsection (b), including millage rates established by referendum.

(b) Initial rate.--In the first year that any county implements a countywide revision of assessment by revaluing the properties and applies an established predetermined ratio or changes its assessment base by applying a change in the predetermined ratio, a taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce each tax rate levied by the taxing district, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate for that rate does not exceed the total amount it levied on the properties in the preceding year. Each tax rate shall be fixed at a figure that will accomplish this purpose.

(c) Final tax rate.--After establishing a tax rate under subsection (b), a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment. Each tax rate under this subsection shall be

fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year, notwithstanding the increased valuations of the properties under the revised assessment.

(d) New construction.--For the purpose of determining the total amount of taxes to be levied for the first year under subsections (b) and (c), the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses need not be considered.

(e) Court approval.--With the approval of the court of common pleas, upon good cause shown, any taxing district may increase the tax rate prescribed in this section, notwithstanding the provisions of this section.

(f) Limitations on changes to certain rates.--Notwithstanding subsection (c) or (e), the rate of any tax which was established by referendum and adjusted as provided in subsection (b) shall be subject to any subsequent increase, decrease or elimination only as provided otherwise by law.

(Nov. 4, 2016, P.L.1184, No.156, eff. 60 days)

2016 Amendment. Section 2 of Act 156 provided that the amendment of section 8823 shall apply to tax rates based on reassessments implemented after the effective date of section 2.

SUBCHAPTER C COUNTY ASSESSMENT OFFICE

Sec.

- 8831. Chief assessor.
- 8832. Subordinate assessors.
- 8833. Solicitor.
- 8834. Assessment records system.

§ 8831. Chief assessor.

(a) Appointment.--In each county, a chief assessor shall be appointed. The chief assessor shall be appointed by the county commissioners with the advice of the board.

(b) Qualifications.--Any person appointed as a chief assessor under this chapter shall be a Certified Pennsylvania Evaluator pursuant to the act of April 16, 1992 (P.L.155, No.28), known as the Assessors Certification Act. Any person employed as a chief assessor on the effective date of this chapter shall obtain certification in accordance with the Assessors Certification Act.

(c) Duties of chief assessor.--It shall be the duty of the chief assessor to:

- (1) Hire subordinate assessors under section 8832 (relating to subordinate assessors).
- (2) Prepare and submit to the board for its approval regulations in accordance with this chapter.
- (3) Prepare and maintain a permanent records system and other maps, plans, surveys and records as may be deemed necessary to secure a proper and equitable assessment.
- (4) Prepare an assessment roll in accordance with this chapter.

(5) Supervise and direct the activities of the subordinate assessors and other employees subject to regulations prescribed by the board.

(6) Perform all duties imposed upon the chief assessor by this chapter.

(7) Compile and periodically update a list of the names and mailing addresses of each taxing district within the county. The list shall be published, with the assistance of the county commissioners, on the county's publicly accessible Internet website and shall be made available in printed form in a manner consistent with the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law. Content or omissions in a list assembled and distributed in accordance with this paragraph shall not affect the validity of any appeal or give rise to any action in law or equity.

(d) Compensation.--The chief assessor shall receive compensation as determined by the salary board of the county. (Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

2018 Amendment. Act 155 added subsec. (c)(7).

Cross References. Section 8831 is referred to in section 8802 of this title.

§ 8832. Subordinate assessors.

(a) Hiring and compensation.--The chief assessor, with the approval of the board, shall hire subordinate assessors subject to any applicable county personnel policy and regulations of the board, as necessary in carrying out the duties imposed by this chapter. A subordinate assessor shall receive compensation as determined by the salary board of the county.

(b) Duties of subordinate assessors and other employees.--In order to carry out the provisions of this chapter, subordinate assessors and other employees shall perform those duties as may be assigned to them by the chief assessor.

(c) Certification of assessors.--The act of April 16, 1992 (P.L.155, No.28), known as the Assessors Certification Act, shall apply to any person responsible for the valuation of real property for ad valorem taxation purposes in accordance with this chapter.

(d) Elected assessors abolished.--The office of local elected assessor in all taxing districts subject to this chapter is hereby abolished.

Cross References. Section 8832 is referred to in section 8831 of this title.

§ 8833. Solicitor.

The board may appoint an attorney as solicitor to the board and assessment office to advise on all legal matters and appear for and represent the board on all appeals taken from its decisions or orders to all courts of competent jurisdiction. The salary of the appointed solicitor shall be fixed by the salary board of the county. If the board does not appoint a solicitor in accordance with this section, the county solicitor must serve as solicitor to the board and assessment office to the extent that there is not a conflict of interest.

§ 8834. Assessment records system.

It shall be the duty of the county assessment office to maintain a permanent records system consisting of:

(1) Tax maps of the entire county drawn to scale or aerial maps, which maps shall indicate all property and lot lines, set

forth dimensions or areas and identify the respective parcels or lots by a number system.

(2) Property record cards identifying the property location on the tax maps and any uniform parcel identifier which may have been assigned, and acreage or dimensions, description of improvements, if any, the owner's name and mailing address and date of acquisition, the purchase price, if any, set forth in the deed of acquisition and the assessed valuation.

(3) Property owner's index consisting of an alphabetical listing of all property owners, cross-indexed with the property record cards or electronic or computerized method of searching for property owners by name.

Cross References. Section 8834 is referred to in section 8851 of this title.

SUBCHAPTER D

ASSESSMENT ROLL, VALUATION, NOTICE AND APPEALS

Sec.

8841. Assessment roll and interim revisions.

8842. Valuation of property.

8843. Spot reassessment.

8844. Notices, appeals and certification of values.

8845. Service of notices.

8846. Notice of changes given to taxing authorities.

8847. Application of assessment changed as result of appeal.

8848. Special provisions relating to countywide revisions of assessments.

§ 8841. Assessment roll and interim revisions.

(a) Preparation of assessment roll.--Annually, on or before the first day of July, the county assessment office shall prepare and submit to the board, in a form prescribed by the board, an assessment roll of property subject to local taxation or exempted from local taxation.

(b) Form of assessment roll.--The board shall determine the form of the assessment roll which shall include the following for each taxing district:

(1) The name of the last known owner of record of each parcel with the last known address of the owner.

(2) The location of each parcel and the uniform parcel identifier or reference to the tax map.

(3) The assessment of each parcel of land and the assessed value of any improvements.

(4) The aggregate assessments for each municipality.

(5) The assessment of each parcel exempted from local taxation.

(c) Interim revisions to assessment roll.--The county assessment office is authorized to make additions and revisions to the assessment roll at any time in the year to change the assessments of existing properties pursuant to section 8817 (relating to changes in assessed valuation) or add properties and improvements to property mistakenly omitted from the assessment roll as long as notice is provided in accordance with section 8844 (relating to notices, appeals and certification of values). All additions and revisions shall be a supplement to the assessment

roll for levy and collection of taxes for the tax year for which the assessment roll was originally prepared.

(d) Public inspection of assessment rolls.--

(1) The assessment roll shall be open to public inspection at the county assessment office during ordinary business hours. Within 15 days after completion of the assessment roll, the county assessment office, by publication in one or more newspapers of general circulation in the county, shall give notice of the following:

(i) The fact that the assessment roll has been completed.

(ii) The place where and time when the assessment roll will be open for inspection.

(iii) The right to file in writing an appeal from an assessment, on or before the first day of September, or an earlier date designated by the county commissioners, in accordance with section 8844.

(2) This subsection shall be not be construed to limit the right of any resident of this Commonwealth to access public records in accordance with the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

Cross References. Section 8841 is referred to in sections 8844, 8847, 8851 of this title.

§ 8842. Valuation of property.

(a) Predetermined ratio.--The county assessment office shall assess real property at a value based upon an established predetermined ratio which may not exceed 100% of actual value. The ratio shall be established and determined by the board of county commissioners by ordinance. In arriving at actual value, the county may utilize the current market value or it may adopt a base-year market value.

(b) Valuation.--

(1) Except as set forth in paragraph (2), the following apply:

(i) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling.

(ii) The selling price shall be subject to revision by increase or decrease to accomplish equalization with other similar property within the county.

(iii) In arriving at the actual value, the following methods must be considered in conjunction with one another:

(A) Cost approach, that is, reproduction or replacement, as applicable, less depreciation and all forms of obsolescence.

(B) Comparable sales approach.

(C) Income approach.

(2) The valuation of real property used for the purpose of wind energy generation for assessment purposes shall be developed by the county assessor utilizing the income capitalization approach to value. The valuation shall be determined by the capitalized value of the land lease agreements, supplemented by the sales comparison data approach as deemed necessary by the county assessor. The lessee, or lessor on behalf of the lessee, shall provide the nonproprietary lease and lease income information reasonably

needed by the county assessor to determine value by September 1.

(c) Impact of restrictions and tax credits on valuation.--

(1) In arriving at the actual value of real property, the impact of applicable rent restrictions, affordability requirements or any other related restrictions prescribed by any Federal or State programs shall be considered.

(2) Federal or State income tax credits with respect to property shall not be considered real property or income attributable to real property.

Agreements or Assessment Practices. Section 5(3) of Act 93 of 2010 provided that subsec. (b) (2) shall not affect an agreement or agreed to assessment practice actively in place in a county on January 28, 2007.

Cross References. Section 8842 is referred to in sections 8801, 8811 of this title.

§ 8843. Spot reassessment.

The county assessment office is prohibited from engaging in the practice of spot reassessment. In the event that the county assessment office engages in the practice of spot reassessment, the property owner may file an appeal to the board, limited to the issue of spot reassessment, in accordance with this chapter. Upon a finding by the board or an adjudication by the court that the property owner has been subjected to a spot reassessment, the property owner shall be entitled to a refund of any taxes paid pursuant to a spot reassessment and interest thereon from the date of payment at the same rate and in the same manner as the Commonwealth is required to pay interest pursuant to section 806.1 (b) of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code. A change in assessment resulting from an appeal to the board by a taxpayer or taxing district shall not constitute a spot reassessment.

Cross References. Section 8843 is referred to in sections 8817, 8854 of this title.

§ 8844. Notices, appeals and certification of values.

(a) Notices.--The county assessment office shall mail to each record property owner, at the last known address of the record property owner, and to the affected taxing districts notice of any change in assessment or new assessment made pursuant to section 8841(c) (relating to assessment roll and interim revisions). The notice shall state:

- (1) Mailing date.
- (2) Property location.
- (3) Parcel identifier.
- (4) Effective date.
- (5) Established predetermined ratio.
- (6) Base-year value.
- (7) Old assessment.
- (8) New assessment, including the assessment of each

parcel of land and the assessed value of any improvements.

(b) Mailing and notice of appeal.--The notice shall be mailed within five days from the date the county assessment office makes the change or addition to its official records. The notice shall state that any persons aggrieved by the assessment and the affected taxing districts may file an appeal to the board within

40 days of the date of the notice. The appeal shall be in writing and shall identify the following:

- (1) Appellant.
- (2) Property location.
- (3) Owner.
- (4) Assessment or assessments by which the person is aggrieved.
- (5) Address to which notice of the time and place for a hearing of the appeal shall be mailed.

(c) Annual appeal deadline.--

(1) 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 in the assessment, may appeal to the board for relief. Any person or taxing district desiring to make an appeal shall, on or before September 1 or the date designated by the county commissioners if the option under paragraph (3) is exercised, file with the board an appeal in writing, identifying the following:

- (i) Appellant.
- (ii) Property location.
- (iii) Owner.
- (iv) Assessment or assessments by which the person is aggrieved.
- (v) Address to which notice of the time and place for a hearing shall be mailed.

(2) The same procedures and deadlines shall apply to a request for real estate tax exemption under section 8812 (relating to exemptions from taxation).

(3) The county commissioners may designate a date no earlier than August 1 as the date on or before which any person desiring to appeal from any assessment shall file with the board an appeal as long as the notice by publication required under section 8841(d)(1) is given at least two weeks prior to the date designated in accordance with this paragraph.

(d) Class action.--For the purpose of assessment appeals, 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 an assessment. The regulations adopted by the board 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 the class must file a written election with the board.

(e) Appeals.--

(1) The board shall meet for the hearing of appeals and shall meet for this purpose until all appeals have been heard and acted upon. The board shall have the power to compel the attendance of witnesses and the furnishing of documents. For the purpose of examining witnesses, any member of the board may administer oaths. All appeals other than appeals brought under section 8841(c) shall be heard and acted upon no later than October 31. When an appeal has been filed, the board shall notify the appellant, property owner and each affected taxing district of the time and place of the hearing. Each party attending the hearing shall have the right to examine any witness. The notice shall be mailed to the appellant at the address designated in the appeal. Notices required by this section shall be mailed no later than 20 days preceding the

appeal. Any appellant who fails to appear for the hearing at the time fixed shall be conclusively presumed to have abandoned the appeal unless the hearing date is rescheduled by the mutual consent of the appellant and the board.

(2) In any assessment appeal, the board shall determine the market value of the property as of the date such appeal was filed before the board and shall apply the established predetermined ratio to that value, unless the common level ratio last published by the State Tax Equalization Board varies by more than 15% from the established predetermined ratio, in which case the board shall apply that same common level ratio to the market value of the property. Nothing in this paragraph shall prevent an appellant from appealing a base-year valuation without reference to ratio.

(2.1) When the board has completed the appeal hearings, it shall make the appropriate changes in the assessment roll to conform to the decision of the board and, no later than November 15, provide written notice of its decision to the appellant, property owner and taxing districts. The written notice shall contain, in addition to any content required by the board, the following:

(i) A statement that the decision may be appealed to the court of common pleas within 30 days of the mailing date of the decision in accordance with law and local rules.

(ii) A statement that an appellant must provide each taxing district within which the property lies a copy of the appeal in accordance with law and local rules and that a list of the names and addresses of taxing districts in the county may be found on the county's publicly accessible Internet website or may be requested in print.

(iii) A statement that the board cannot provide advice on filing an appeal to court and that a party may wish to consult with an attorney when considering an appeal.

(3) Nothing in this subsection shall be construed to abridge, alter or limit the right of an appellant to assert a challenge under section 1 of Article VIII of the Constitution of Pennsylvania.

(f) Certification of assessment roll after appeals.--

(1) The county assessment office shall prepare three copies of the assessment roll and shall deliver as follows the copies on or before November 15 with its certificate that each copy is a true copy of the original assessment roll:

(i) One copy to the chief clerk of the county commissioners.

(ii) One copy of the portion of the roll that contains the assessment of persons or property within each school district to the secretary of the board of school directors of the respective school district.

(iii) One copy of the portion of the roll that contains the assessment of persons or property within each city accepting the provisions of this chapter, borough, town or township, to the respective city clerk, borough secretary, town clerk or secretary or township secretary.

(2) All copies of the roll so furnished shall for all purposes be considered as originals. The original assessment roll and the true copies may be corrected, amended or changed after November 15 as circumstances may require. The copies, in addition to the information required to be shown on the

original assessment roll, shall provide space to the right of each assessment for the entry of all taxes which may be levied thereon by the respective taxing districts. The original assessment roll as corrected shall be preserved in the office of the chief assessor or of the board and shall be open to public inspection, subject to regulations that the board may prescribe for the preservation and safekeeping of the roll.

(3) On or before November 15, the board shall certify to the clerk or secretary of each taxing district coming within the scope of this chapter within the county:

(i) The assessed value of real property.

(ii) The value of occupations pursuant to section 8865 (relating to assessment of occupations).

(iii) The number of persons subject to personal taxes appearing in the assessment roll and taxable by the respective taxing districts pursuant to section 8864 (relating to assessment of personal property).

(Oct. 24, 2012, P.L.1286, No.160, eff. 60 days; Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

2018 Amendment. Act 155 amended subsec. (e)(2) and added subsec. (e)(2.1).

2012 Amendment. Act 160 amended subsections. (c)(3) and (e).

Cross References. Section 8844 is referred to in sections 8841, 8851 of this title.

§ 8845. Service of notices.

No defect in service of any notice shall be sufficient grounds for setting any assessment aside, but, upon proof of defective notice, the aggrieved party or taxing district shall have the right to a hearing before the board.

§ 8846. Notice of changes given to taxing authorities.

If the county assessment office makes any change in the assessed value of a property, the county assessment office shall give notice of the change to the taxing districts in which the assessed property is located. The time limit within which the taxing districts are entitled to appeal shall commence to run on the day the notice is mailed.

§ 8847. Application of assessment changed as result of appeal.

(a) **General rule.**--Except as provided in subsection (b), for purposes of taxation, if 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) **Exceptions.**--Subsection (a) shall not apply to:

(1) Interim assessments made pursuant to section 8841(c) (relating to assessment roll and interim revisions).

(2) Reductions in assessments due to a catastrophic loss pursuant to section 8815 (relating to catastrophic loss).

(3) Correction to assessments made due to clerical or mathematical errors pursuant to section 8816 (relating to clerical and mathematical errors).

§ 8848. Special provisions relating to countywide revisions of assessments.

(a) **Notice requirements.**--If any county proposes to institute a countywide revision of assessments upon real property, the following notice requirements shall apply:

(1) Each property owner shall be notified by mail at the property owner's last known address of the value of the new assessment, the value of the old assessment and the right to appeal within 40 days as provided in subsection (c) (1). The notice shall state a mailing date and shall be deposited in the United States mail on that date. The notice shall be deemed received by the property owner on the date deposited in the United States mail.

(2) The chief assessor shall maintain a list of all notices and the mailing dates for each and shall affix an affidavit attesting to the mailing dates of the assessment notices. This list shall be a permanent public record of the county assessment office and available for public inspection.

(b) Informal review.--In conjunction with a countywide revision of assessments, a designee of the county assessment office may meet with property owners to review all proposed assessments and correct errors prior to the completion of the final assessment roll. In no event shall the market value or assessed value of a property be adjusted as a result of an informal review except to reflect changes to tabular data or property characteristics inaccurately recorded during the revision. Informal reviews, if conducted, shall be completed no later than June 1.

(c) Appeal process.--

(1) All property owners and affected taxing districts shall have the right to appeal any new assessment value within 40 days of the mailing date stated on the notice.

(2) The county assessment office shall mail all notices on or before July 1. The board in its discretion may commence with the hearing of appeals 40 days following the mailing of the initial notices of reassessment.

(3) The county assessment office shall notify each appellant, property owner, if not the appellant, and each affected taxing district of the time and place of hearing on the appeal by mailing a notice no later than 20 days prior to the scheduled hearing date. Any appellant who fails to appear for hearing at the time fixed shall be conclusively presumed to have abandoned the appeal unless the hearing date is rescheduled by the mutual consent of the appellant and the board.

(4) On or before November 15, the county assessment office shall certify to the taxing districts new assessment rolls resulting from the countywide revision of assessments.

(5) All appeals shall be heard and acted upon by the board not later than October 31.

(d) Common level ratio.--If a county has effected a countywide revision of the assessments, which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following shall apply:

(1) If a county changes its assessment base by applying a change in predetermined ratio, the board shall apply the percentage change between the existing predetermined ratio and newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(2) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the board shall utilize the established predetermined ratio instead of the common level

ratio for the year in which the assessment was revised and until the time that the common level ratio determined by the State Tax Equalization Board reflects the revaluing of properties resulting from the revision of assessments. (Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

2018 Amendment. Act 155 amended subsec. (b).

SUBCHAPTER E
BOARDS AND APPEALS TO COURT

Sec.

8851. Board of assessment appeals and board of assessment revision.

8852. Regulations and training of boards.

8853. Auxiliary appeal boards.

8854. Appeals to court.

8855. Appeals by taxing districts.

§ 8851. Board of assessment appeals and board of assessment revision.

(a) Establishment and membership.--

(1) Counties of the second class A and third class shall, and counties of the fourth through eighth classes may, establish a board to be known as the board of assessment appeals, which shall be composed of three members. The members of the board shall be appointed by the county commissioners to serve for terms of four years each. Vacancies on the board shall be filled by appointment by the county commissioners for the unexpired terms. The salary of the members of the board shall be fixed by the salary board of the county.

(1.1) The county commissioners may, on or after the first organizational meeting occurring after the effective date of this paragraph and every four years thereafter, elect to appoint board members under paragraph (1) for terms of two years each or four years each.

(1.2) The county commissioners shall be prohibited from appointing a member to the board who is an employee of or contractor with the county assessment office or is a party to any contract with the county assessment office other than one that may be created for service as a board member.

(2) In each county of the fourth through eighth classes that has not created a separate board of assessment appeals in accordance with paragraph (1), there is established a board of assessment revision. The county commissioners shall serve as a board of assessment revision. The county commissioner holding the oldest certificate of election shall be the chairman.

(b) Powers and duties of board.--The board has the following powers and duties:

(1) Appoint, with the approval of the county commissioners, clerks, engineers and other employees as necessary.

(2) Promulgate regulations as provided in section 8852 (relating to regulations and training of boards).

(3) Hear and determine appeals, as provided in section 8844 (relating to notices, appeals and certification of values).

(4) Establish the form of the assessment roll as provided in section 8841 (relating to assessment roll and interim revisions).

(5) Prepare annually and submit to the county commissioners an estimate of the expense to be incurred incidental to the carrying out of the provisions of this chapter.

(6) Establish a permanent system of records as required by section 8834 (relating to assessment records system).

(c) Expenses to be paid by county.--The county commissioners shall appropriate annually to the board funds necessary for the payment of salaries, wages and other expenses incurred in carrying out the duties imposed upon the board and its employees by this chapter.

(d) Organization of board meetings; action by majority.--

(1) The members of the board shall meet and organize as a board at the same time and place as the county commissioners meet for the purpose of organizing. The board shall meet from time to time at the call of the chairman or of any member, upon personal notice to each member. No action shall be taken by the board except by a majority vote of all the members of the board, and all actions of the board shall be recorded in writing.

(2) The county commissioners shall appoint a chairman of the board unless the county commissioners serve as the board of assessment revision, in which case the commissioner holding the oldest certificate of election shall be the chairman.

(Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

2018 Amendment. Act 155 amended subsec. (b) (2) and added subsec. (a) (1.1) and (1.2).

Cross References. Section 8851 is referred to in section 8802 of this title.

§ 8852. Regulations and training of boards.

(a) Regulations.--Subject to the approval of the county commissioners, the board may adopt, amend, alter and rescind regulations for the administration of and the conduct of business and proceedings for itself and for auxiliary appeal boards. The 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 regulations shall be in writing and shall be a public record open to examination, inspection and copying in accordance with the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

(b) Training required.--Members of the board and each auxiliary appeal board appointed after the effective date of this subsection shall be authorized to hear appeals only if they have completed training in accordance with this section, subject to the following conditions and exceptions:

(1) A member of the board shall have up to six months from the date of appointment to complete the training required under subsection (c). The member may hear appeals without training during the six-month period. Failure of a board member to obtain the training within six months of appointment shall result in disqualification of the member and shall create a vacancy. A new member shall be appointed to replace the

disqualified member within 30 days of the effective date of the vacancy.

(2) A member of an auxiliary appeal board shall be authorized to hear appeals only upon completion of training required under subsection (c).

(3) A member of the board or auxiliary appeal board who holds an active Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c).

(4) A member of the board or auxiliary appeal board who holds an inactive Certified Pennsylvania Evaluator certification shall not be required to complete the training under subsection (c)(1).

(c) Curriculum and personnel.--The County Commissioners Association of Pennsylvania, in coordination with the Assessors' Association of Pennsylvania, shall establish a curriculum and the method of training delivery. Training may be conducted electronically or remotely, and the curriculum shall include the following:

(1) Three hours of training on the assessment valuation process in this Commonwealth.

(2) Three hours of training on the legal and constitutional issues relating to the assessment process in this Commonwealth and the duties and responsibilities of board members.

(3) In the case of board members, three hours of training on real estate exemptions.

(d) Costs.--Costs of the training shall be paid by the respective counties responsible for the appointment of the board and auxiliary boards.

(Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

Cross References. Section 8852 is referred to in sections 8851, 8853 of this title.

§ 8853. Auxiliary appeal boards.

(a) Establishment and authority.--The county commissioners may establish temporary auxiliary appeal boards for terms of existence necessary to hear and determine appeals in a manner consistent with this chapter and the regulations of the board. The authority of the board is restricted to hearing and determining the following matters:

(1) Appeals from assessment values determined in accordance with this chapter, except that an auxiliary appeal board shall not hear exemption appeals.

(2) Appeals arising from applications for the homestead exclusion under Subchapter F of Chapter 85 (relating to homestead property exclusion) or Subchapter E of Chapter 3 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

(b) Membership.--An auxiliary appeal board shall be composed of three residents of the county trained in accordance with section 8852 (relating to regulations and training of boards). An auxiliary appeal board shall not hear an appeal unless all three members are physically present. Any salary of members of an auxiliary appeal board shall be fixed by the salary board of the county.

(c) Alternates.--(Deleted by amendment).

(d) Pools.--The county commissioners may create a pool of qualified residents for potential service as auxiliary appeal board members. The pool shall be subject to revision or rescission at any time by the county commissioners, and pool members shall not be entitled to any salary unless serving on an auxiliary appeal board. Pool members may serve as directed by the board of assessment appeals on any auxiliary appeal board in the event that a member of an auxiliary appeal board is unavailable for a scheduled hearing by reason of being absent, having a conflict or being disqualified. Nothing in this subsection shall preclude the appointment of qualified auxiliary appeal board members from outside of an established pool.

(Oct. 24, 2018, P.L.1139, No.155, eff. Jan. 1, 2020)

Cross References. Section 8853 is referred to in section 8802 of this title.

§ 8854. Appeals to court.

(a) Court of common pleas.--

(1) Following an appeal to the board, any appellant, property owner or affected taxing district may appeal the board's decision to the court of common pleas in the county in which the property is located in accordance with 42 Pa.C.S. § 5571(b) (relating to appeals generally) and local rules of court.

(2) In any appeal of an assessment the court shall make the following determinations:

(i) The market value as of the date the appeal was filed before the board. In the event subsequent years have been made a part of the appeal, the court shall determine the market value for each year.

(ii) The common level ratio which was applicable in the original appeal to the board. In the event subsequent years have been made a part of the appeal, the court shall determine the applicable common level ratio for each year published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed.

(3) The court, after determining the market value of the property pursuant to paragraph (2)(i), shall then apply the established predetermined ratio to that value unless the corresponding common level ratio determined pursuant to paragraph (2)(ii) varies by more than 15% from the established predetermined ratio, in which case the court shall apply the applicable common level ratio to the corresponding market value of the property.

(4) If a county has effected a countywide revision of assessments which was used to develop the common level ratio last determined by the State Tax Equalization Board, the following shall apply:

(i) If a county changes its assessment base by applying a change in predetermined ratio, the court shall apply the percentage change between the existing predetermined ratio and the newly established predetermined ratio to the county's common level ratio to establish the certified revised common level ratio for the year in which the assessment was revised.

(ii) If the county performs a countywide revision of assessments by revaluing the properties and applying an established predetermined ratio, the court shall utilize

the established predetermined ratio instead of the common level ratio for the year in which the assessment was revised and until the common level ratio determined by the State Tax Equalization Board reflects the revaluating of properties resulting from the revision of assessments.

(5) If a taxpayer or taxing district has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the appellant on the subject property for any valuation for any assessment subsequent to the filing of an appeal with the board and prior to the determination of the appeal by the board or the court. This provision shall be applicable to all pending appeals as well as future appeals.

(6) In any appeal by a taxable person from an action by the board, the board shall have the power and duty to present a prima facie case in support of its assessment, to cross-examine witnesses, to discredit or impeach any evidence presented by the taxable person, to prosecute or defend an appeal in any appellate court and to take any other necessary steps to defend its valuation and assessment.

(7) Appeals to a court of common pleas may be referred by the court to a board of arbitrators under 42 Pa.C.S. Ch. 73 Subch. C (relating to judicial arbitration) or to a board of viewers under 42 Pa.C.S. Ch. 21 Subch. E (relating to boards of viewers) in accordance with the Pennsylvania Rules of Civil Procedure.

(8) The cost of the appeal shall be apportioned or fixed as the court may direct.

(9) Nothing in this subsection shall:

(i) Prevent an appellant from appealing a base-year valuation without reference to ratio.

(ii) Be construed to abridge, alter or limit the right of an appellant to assert a challenge under section 1 of Article VIII of the Constitution of Pennsylvania.

(b) Appeals to Commonwealth Court or Supreme Court.--The board, or any party to the appeal to the court of common pleas, may appeal from the judgment, order or decree of the court of common pleas.

(c) Payment of taxes pending appeal.--An appeal shall not prevent the collection of taxes based on the assessment appealed. If the assessment is reduced, then any overpayment of taxes together with interest at a rate pursuant to section 8843 (relating to spot reassessment) from the date of overpayment shall be returned to the person or persons who paid the taxes. The appellant may protest the taxes due. The protest must be in writing addressed to the tax collector. It shall be the duty of the tax collector to notify the taxing districts of any payment under protest by delivering to them a copy of the protest. The taxing districts shall be required to segregate 25% of the amount of the tax paid in a separate account and shall not be permitted to expend any portion of any segregated amount unless it first petitions the court, alleging that the segregated amount is unjustly withheld. The court shall have power to order the taxing district to use a portion of any segregated amount as the court deems reasonably free from dispute, and the remainder of the segregated amount shall be held segregated by the taxing district, pending the final disposition of the appeal. Upon final disposition of the appeal, the amount of the overpayment found to

be due the appellant as a refund shall also be a legal setoff or credit against any future taxes assessed against the appellant by the same taxing district. If a taxing district alleges that it is unable to credit all of the refund due in one year, the court, upon application of either party, shall determine over what period of time the refund due shall be made and in what manner.

(Oct. 24, 2012, P.L.1286, No.160, eff. 60 days)

2012 Amendment. Act 160 amended subsec. (a)(1).

Cross References. Section 8854 is referred to in section 8855 of this title.

§ 8855. Appeals by taxing districts.

A taxing district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effect as if the appeal were taken by a taxable person with respect to the assessment, and, in addition, may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before the board or court even though it was not a party in fact. A taxing district authority may intervene in any appeal by a taxable person under section 8854 (relating to appeals to court) as a matter of right.

SUBCHAPTER F
MISCELLANEOUS PROVISIONS

Sec.

- 8861. Abstracts of building and demolition permits to be forwarded to the county assessment office.
- 8862. Recorder of deeds to furnish record of conveyances, compensation.
- 8862.1. Grantees of real property to register deed with chief assessor.
- 8863. Assessment of property of decedent's estates.
- 8864. Assessment of personal property.
- 8865. Assessment of occupations.
- 8866. Limitation on rates of specific taxes.
- 8867. Prohibition on certain levies.
- 8868. Optional use by cities.

§ 8861. Abstracts of building and demolition permits to be forwarded to the county assessment office.

(a) Permit.--Every municipality, third-party agency or the Department of Labor and Industry responsible for the issuance of building permits shall forward a copy of each building permit to the county assessment office on or before the first day of every month. In addition to any charge otherwise permitted by law, a municipality, a third-party agency or the Department of Labor and Industry may charge an additional fee of \$10 to each person to whom a permit is issued for administrative costs incurred in compliance with this section.

(b) Substantial improvement.--If a person makes improvements to any real property, other than painting of or normal regular repairs to a building, aggregating more than \$2,500 in value and a building permit is not required for the improvements, the property owner shall furnish the following information to the board:

- (1) the name and address of the person owning the property;

(2) a description of the improvements made or to be made to the property; and

(3) the dollar value of the improvements.

(c) Penalty.--Any person that intentionally fails to comply with the provisions of subsection (b) or intentionally falsifies the information provided, shall, upon conviction in a summary proceeding, be sentenced to pay a fine of not more than \$50.

§ 8862. Recorder of deeds to furnish record of conveyances, compensation.

(a) Maintaining information.--For every deed or conveyance of land recorded, the recorder of deeds shall document and maintain the following information:

- (1) the date of the deed or conveyance;
- (2) the names of the grantor and grantee;
- (3) the address of the grantee;
- (4) the consideration mentioned in the deed;
- (5) the municipality in which the property is located;
- (6) the acreage of the land conveyed, if mentioned; and
- (7) whether the land conveyed is a lot or lots on a

recorded plan and, if so, the designation assigned to the land on the plan, if mentioned in the deed.

(b) Filing information.--The recorder of deeds shall, on or before the first Monday of each month, file the information required to be maintained by this section with the county assessment office along with a certification that the information is correct. Fees charged by the recorder of deeds shall be in accordance with the act of April 8, 1982 (P.L.310, No.87), referred to as the Recorder of Deeds Fee Law.

§ 8862.1. Grantees of real property to register deed with chief assessor.

It shall be the duty of every grantee of real property to register the deed of conveyance in the office of the chief assessor for the county in which the land or the greater portion of it in area is situated within 30 days from the date of conveyance unless the deed shall have been previously recorded in the office of the recorder of deeds. Any person who willfully fails to comply with the provisions of this section commits a summary offense and shall, upon conviction, be sentenced to pay a fine of not less than \$50 and not more than \$100.

(Oct. 24, 2012, P.L.1286, No.160, eff. 60 days)

2012 Amendment. Act 160 added section 8862.1.

§ 8863. Assessment of property of decedent's estates.

If an individual dies leaving real or personal property which, by the existing laws of this Commonwealth, is subject to taxation for county purposes, the property, so long as it belongs to the estate of the decedent, may be assessed in the name of the decedent or in the name of the personal representative.

§ 8864. Assessment of personal property.

If personal property is subject to taxation for county purposes it shall be assessed in the manner provided by existing laws, except that the county commissioners shall fix the date as of which the valuation of personal property shall be determined, when and to whom returns of taxable personal property shall be made and when appeals from assessments shall be heard in the same manner and with like notice and like periods of time as provided in this section for appeals from assessments of real estate. Personal

property assessments shall be entered on separate assessment rolls.

Cross References. Section 8864 is referred to in section 8844 of this title.

§ 8865. Assessment of occupations.

(a) **Occupation taxes.**--In accordance with the act of August 9, 1955 (P.L.323, No.130), known as The County Code, the county commissioners in counties of the fourth through eighth classes may by resolution levy a tax on trades, occupations, professions and persons who follow no occupation or calling.

(b) **List of taxables.**--

(1) The county assessment office shall provide a listing each year to the county commissioners of all taxable persons within the county. This list shall set forth the following information for each taxable person:

- (i) Full name and street address.
- (ii) Respective municipality and school district.
- (iii) Occupation.

(2) If a taxable person resides in a house which does not have a street number address, then an address as definite as possible shall be given. The county assessment office shall accept the substitute address of any person certified by the Office of Victim Advocate as eligible to participate in the address confidentiality program pursuant to 23 Pa.C.S. Ch. 67 (relating to domestic and sexual violence victim address confidentiality).

(3) A county assessment office shall not be required to maintain an occupation tax assessment roll if no taxing district in the county levies an occupation tax.

(c) **Exemption.**--Except where a higher exemption level is specified in law, each county, city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than \$12,000 per year from its per capita or similar head tax and occupation tax, or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption.

Cross References. Section 8865 is referred to in section 8844 of this title.

§ 8866. Limitation on rates of specific taxes.

No taxes levied under the provisions of this chapter or section 8402(c) (relating to scope and limitations) shall be levied by any taxing district on admissions to automobile racing facilities with a seating capacity of more than 25,000 and a continuous race area of one mile or more in excess of the percent collected as of January 1, 2002. The tax base upon which the tax shall be levied shall not exceed 40% of the cost of admission to an automobile racing facility.

§ 8867. Prohibition on certain levies.

Notwithstanding the provisions of this chapter, the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, or section 8402(c) (relating to scope and limitations), no taxing district shall levy, assess or collect a tax on admissions to ski facilities after December 1, 2002.

§ 8868. Optional use by cities.

(a) **Election.**--A city in any county to which this chapter applies may, by adopting an ordinance, elect to become subject to

this chapter. A copy of the ordinance approved by the mayor, or other comparable official if so required under an optional form of government or home rule charter, and duly certified, accompanied by a statement of the vote thereon, with the names of the members of council voting for and against the ordinance, shall be forwarded to and filed in the office of the Secretary of the Commonwealth, and, when so filed, the Governor shall under the great seal of the Commonwealth certify the acceptance of the provisions of this chapter which certificate shall be recorded among the minutes of the council and in the office for the recording of deeds in the proper county. A city that has previously opted to become subject to the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class and Selective County Assessment Law, or the act of June 26, 1931 (P.L.1379, No.348), referred to as the Third Class County Assessment Board Law, shall continue to be subject to this chapter.

(b) Result.--Upon becoming subject to this chapter in accordance with subsection (a), the property and persons subject to and exempt from taxation in the city for city and school purposes shall be designated in accordance with this chapter, and the assessment and valuation thereof shall be done only in accordance with this chapter and by the officers designated in this chapter. If a city in accepting the provisions of this chapter elects by ordinance to adopt an established predetermined ratio different from that used by the county, then the city shall apply the ratio selected to the actual valuation supplied by the county to determine assessed value for tax purposes. The established predetermined ratio selected by the city, if different from the ratio selected by the county, may be set at any value up to and including the actual valuation supplied by the county.

(c) Alternate ratio.--If a city accepts this chapter in accordance with subsection (a), all the provisions thereof shall apply to the city except that a city may, by ordinance, elect to adopt an established predetermined ratio different from that used by the county.

References in Text. The act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class and Selective County Assessment Law, referred to in subsec. (a), was repealed by the act of October 27, 2010 (P.L.895, No.93). The subject matter is now contained in Chapter 88 of this title.

Cross References. Section 8868 is referred to in section 8801 of this title.