

**Local Government Commission**  
**Derivation Table (Table 1)**  
**Act 93 of 2010**  
**The Consolidated County Assessment Law**  
**Updated 11/01/10**

New Section & Heading in Title 53 Pa.C.S., Chapter 88	Related Section 3 <sup>rd</sup> Class County Assessment Board Law	Related Section 4 <sup>th</sup> -8 <sup>th</sup> Class County Assessment Law	Related Section General County Assessment Law	Other related laws or Court rulings	Comments
<p><b>§ 8801.</b> Short title and scope of chapter.</p> <p>(a) Short title.</p> <p>(b) Scope of chapter.</p>		<p>§101</p> <p>§103</p>	<p>§101</p> <p>§104</p>	<p>Act 167 of 2006.</p>	<p>Act 167 of 2006 changed the formal short title to the “Fourth to Eighth Class and Selective County Assessment Law.” For purposes of this table, the law will be referred to as the 4<sup>th</sup>-8<sup>th</sup> Class County Assessment Law.</p>
<p><b>§8802.</b> Definitions.</p>	<p>§1.1</p>	<p>§102</p>	<p>§102</p>	<p><i>Millcreek Township School District v. Erie County Board of Assessment Appeals</i>, 737 A.2d 335 (Pa. Cmwlt. 1999); <i>Vees v. Carbon County Bd. of Assessment Appeals</i>, 867 A.2d 742 (Pa. Cmwlt. 2005).</p>	<p><b><i>Substantive Changes:</i></b> Definitions added, omitted, amended and updated.</p>
<p><b>§8803.</b> Excluded provisions.</p>		<p>§105</p>	<p>§105</p>		

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<p><b>§8804.</b> Construction.</p> <p>(a) Dates mandatory.</p> <p>(b) Pari materia.</p>	§19.1	§107			
<p><b>§8811.</b> Subjects of local taxation.</p> <p>(a) Subjects.</p> <p>(b) Exceptions.</p>		<p>§201(a)</p> <p>§201(a); §201(a.1)</p>	<p>§201(a)</p> <p>§201(a)</p>	<p><i>Shenandoah Mobile v. Dauphin County Board of Assessment Appeals</i>, 869 A.2d 562 (Pa. Cmwlth. 2005)</p> <p>Act 142 of 2006 and Act 38 2007 prohibit the assessment of signs and sign structures.</p> <p>Act 167 of 2006 (Amended 4<sup>th</sup>-8<sup>th</sup> Class County Assessment law to provide for valuation of wind turbine generators, wind energy appliances and equipment, including towers and tower foundations, and the property on which such is situated in <u>all classes of counties</u> in the Commonwealth).</p>	<p><b>Substantive change.</b> Added telecommunication (cell) towers to list of property taxable as real estate as per <i>Shenandoah</i>.</p> <p>§201(b) of the 4<sup>th</sup>-8<sup>th</sup> and §201(b) of the General have been moved to §8865.</p> <p>§201(c) of the 4<sup>th</sup>-8<sup>th</sup> and §201(c) of the General are covered in §8811(a)(2).</p> <p>§201(c) of the 4<sup>th</sup>-8<sup>th</sup> and §201(c) of the General pertaining to “persons” covered in §8865.</p> <p>The provisions contained in Act 142 of 2006, Act 38 of 2007, and Act 167 of 2006 have been added to Act 93. See also §8842 and §5 of Act 93.</p>

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<p><b>§8812.</b> Exemptions from taxation.</p> <p>(a) General rule.</p> <p>(b) Exceptions.</p> <p>(c) Institutions of Purely Public Charity Act.</p>		<p>§202(a)</p> <p>§202(b), (c), (d)</p>	<p>§204(a)</p> <p>§204(b), (c), (d)</p>	<p>Institutions of Purely Public Charity Act (IPPCA), 1997, P.L. 508, No. 55.</p>	<p>The IPPCA may supersede this statute relating to institutions of purely public charity.</p> <p><i>Substantive change</i> in the merging of subsection (a)(3) from the General and the 4<sup>th</sup>-8<sup>th</sup>. The General contains a provision in subsection (a)(3) that deems as a purely public charity a charitable organization that provides 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. The 4<sup>th</sup>-8<sup>th</sup> does not contain this provision. Likewise, the 4<sup>th</sup>-8<sup>th</sup> has an additional phrase in §202(a)(3) that was not in the General. It would seem reasonable that the IPPCA would apply and § 8812(c) was added to reflect this.</p> <p>§202(d) of the 4<sup>th</sup>-8<sup>th</sup> and §204(d) of the General covered in §8865. Moved exemption for occupation and per capita tax to §8865.</p> <p>§202(a)(13) of the 4<sup>th</sup>-8<sup>th</sup> addressed by §8811.</p>
<p><b>§8813.</b> Temporary tax exemption for residential construction.</p>		<p>§203</p>	<p>§205(a), (b)</p>		

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<p><b>§8814.</b> Temporary assessment change for real estate subject to a sewer ban order.</p>		§204	§206		
<p><b>§8815.</b> Catastrophic loss.</p> <p>(a) General rule.</p> <p>(b) Refund or credit.</p> <p>(c) Definition.</p>	<p>§8.3(a)</p> <p>§8.3(a)</p> <p>§8.3(b)</p>	<p>§702(d.1)</p> <p>§702(d.1)(1), (2)</p> <p>§702(d.1), (2)</p>	<p>§511(e)</p> <p>§511(e)(1), (2)</p> <p>§511(f), (g)</p>		<p><i>Updated language.</i></p>
<p><b>§8816.</b> Clerical and mathematical errors.</p> <p>(a) Correction.</p> <p>(b) Increases.</p>	§8.4	§703.3	§505.1	<p><i>Callas v. Armstrong County, 453 A.2d 25 (Pa. Cmwlth. 1982); O'Merle v. Monroe County, 504 A.2d 975 (Pa. Cmwlth. 1986).</i></p>	<p><b><i>Substantive change.</i></b> Clarifies the existing state of the law by permitting a change in assessment upon the discovery of a clerical or mathematical error in §8816(b).</p>

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<p><b>§8817.</b> Changes in assessed valuation.</p>	<p>§6.1</p>	<p>§602.1(i), (iii)</p>		<p><i>Althouse v. County of Monroe</i>, 633 A.2d 1267 (Pa. Cmwlth. 1993); <i>City of Lancaster v County of Lancaster</i>, 599 A.2d 289 (Pa. Cmwlth. 1991); appeal denied by <i>City of Lancaster, Twp. of Fulton v. County of Lancaster, Bd. of Com'r of Co. of Lancaster</i>, 530 Pa. 634, 606 A.2d 903 (Pa. 1992).</p> <p>Pennsylvania Municipalities Planning Code (MPC), 1968, P.L.805, No.247, §513.</p>	<p>Section 602.1(ii) of the 4<sup>th</sup>-8<sup>th</sup> which permits the reassessment of land when the economy of the county or any portion thereof has depreciated or appreciated to such extent that real estate values generally in that area are affected is void pursuant to case law. The practical application of §602(ii) results in an unconstitutional spot reassessment.</p> <p>Language incorporated into the section from the MPC.</p>

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<p><b>§8818.</b> Assessment of lands divided by boundary lines.</p> <p>(a) Assessment of lands divided by county boundary lines.</p> <p>(b) Assessment of lands divided by township boundary lines.</p> <p>(c) Assessment where township boundary lines pass through mansion house.</p> <p>(d) Assessment where lands are divided by boundary lines between cities, boroughs or cities and boroughs</p> <p>(e) Assessment of coal underlying lands divided by county, city, borough, or township boundary lines.</p>		<p>§608</p> <p>§609</p> <p>§610</p> <p>§611</p> <p>§612</p>	<p>§411</p> <p>§412</p> <p>§413</p> <p>§414</p>		<p><i>Updated language.</i></p> <p><i>Substantive change for 2A and 3<sup>rd</sup> class counties with the inclusion of §611 as §8818(d).</i></p>
<p><b>§8819.</b> Separate assessment of coal and surface.</p>		<p>§616</p>	<p>§415</p>		

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<p><b>§8820.</b> Assessment of real estate subject to ground rent or mortgage.</p>		§617	§416		Removed the term “dower.”
<p><b>§8821.</b> Assessment of mobile homes and house trailers.</p> <p>(a) Duty.</p> <p>(b) Records.</p> <p>(c) Notice.</p> <p>(d) Removal permits.</p> <p>(e) Penalty.</p> <p>(f) Characterization of property.</p>		<p>§602.3</p> <p>§605.2</p> <p>§617.1</p> <p>§617.1</p> <p>§617.1</p> <p>§201.1</p>	<p>§402.1</p> <p>§407</p> <p>§407</p> <p>§407</p> <p>§407</p> <p>§203.1</p>		Updated language.

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<p><b>§8822.</b> Taxing districts lying in more than one county and choice of assessment ratio.</p> <p>(a) General rule. (b) Multiple counties. (c) Annexation.</p>		<p>§703.2</p> <p>§613, §614</p>	<p>§420, §421</p>	<p>Public School Code of 1949, P.L. 30, No. 14, §672.1</p>	<p><i>Updated language.</i></p> <p>(b) Pertains to school districts lying in more than one county. References Public School Code provision.</p>
<p><b>§8823.</b> Limitation on tax increase after a countywide reassessment.</p> <p>(a) Scope. (b) Initial rate. (c) Final tax rate. (d) New construction. (e) Court approval.</p>		<p>Anti-windfall limitation for counties and municipalities is 0%. The taxing district may take a second step and vote to increase taxes up to <u>5%</u> of the total amount levied in the previous year.</p> <p>§602(b)</p> <p>§602 (b)</p> <p>§602(b)</p> <p>§602(b)</p>	<p>Anti-windfall limitation for counties and municipalities is 0%. The taxing district may take a second step and vote to increase taxes up to <u>10%</u> of the total amount of taxes levied in the previous year.</p> <p>§402(b)</p> <p>§402(b)</p> <p>§402(b)</p> <p>§402(b)</p>	<p>Act 91 of 2004 and Act 91 of 2005, amended the General County Assessment Law and Fourth to Eighth Class County Assessment Law, respectively, to require a two-step process for a political subdivision desiring to raise real estate taxes in the year following a countywide reassessment.</p> <p>Act 1, Special Session 1, 2006, § 327. NOTE: Act 1 contains its own anti-windfall provision which applies to all school districts. Act 1 does NOT require school districts to adhere to a “two-step” process similar to, or in accordance with, the existing provisions in the assessment laws.</p>	<p><b>Substantive change.</b> This section would make the anti-windfall provisions <i>uniform</i> for all counties and municipalities. Further, the <i>10% anti-windfall</i> provisions currently existing in the General County Assessment Law would apply now to <u>all</u> municipalities and counties in the year following a reassessment. This cap limit is a <b>substantive change for 4<sup>th</sup>-8<sup>th</sup> class counties.</b></p> <p>§602(c) and (d) of the 4<sup>th</sup>-8<sup>th</sup> are obsolete.</p> <p>NOTE: This section preserves the anti-windfall provisions for school districts defined in section 327 of Act 1, Special Session 1, 2006.</p>



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<p><b>§8831.</b> Chief Assessor.</p> <p>(a) Appointment.</p> <p>(b) Qualifications.</p> <p>(c) Duties of chief assessor.</p> <p>(d) Compensation.</p>		<p>§401</p> <p>§403, §405</p> <p>§401</p>		<p>Uniform Mileage Fee Law, 1979, P.L. 156, No. 51.</p> <p>Assessors Certification Act, 1992, P.L. 155, No. 28; 49 Pa.Code, Ch 36, Subch. C.</p>	<p><b>(a) <i>New in part</i></b> as it relates to counties of the 2A and 3<sup>rd</sup> class.</p> <p><b><i>Substantive change.</i></b> Requires that any person appt. as chief assessor must be a Certified Public Evaluator as per Assessors Certification Act. Chief assessors employed on the effective date of this chapter would have the same three-year period to become certified as other assessors.</p> <p>§308 of the General is obsolete as it pertains to elected assessors.</p> <p>§405 of the 4<sup>th</sup>-8<sup>th</sup> (relating to oath of office) is omitted.</p>

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<p><b>§8832.</b> Subordinate assessors.</p> <p>(a) Hiring and compensation.</p> <p>(b) Duties of subordinate assessors and other employees.</p> <p>(c) Certification of assessors.</p> <p>(d) Local elected assessors abolished.</p>	<p>§4</p> <p>§5(a), §6(a)</p>	<p>§402</p> <p>§404</p>	<p>§506</p> <p>§512, §302, §303, §309</p>	<p>Assessors Certification Act, supra.</p> <p>Act 166 of 2006 (amending the Second Class Township Code) and Act 167 of 2006 (Amending the 4<sup>th</sup>-8<sup>th</sup> Class County Assessment Law) abolished the office of elected assessor in all second class townships in the Commonwealth.</p>	<p><i>Updated language.</i></p> <p>§5(a) of the 3<sup>rd</sup> Class is covered in §8832(b). §6(a) of the 3<sup>rd</sup> Class is covered elsewhere.</p> <p>§512 of the General is obsolete. This is covered in the regulations of the county. §302 and §303 of the General are obsolete. §309 of the General covered by federal and state law as regards interpreters.</p> <p><i>Substantive change.</i> §310, §451, and §452 of the General relating to penalty on assessors for failure to perform duties is superseded by the Assessor’s Certification Act.</p> <p><i>Substantive change.</i> Abolishes locally elected assessors. Currently, local assessors are elected only in boroughs, towns, and townships of the first class that are located in 4<sup>th</sup>-8<sup>th</sup> class counties.</p>
<p><b>§8833.</b> Solicitor.</p>	<p>§2</p>	<p>§303</p>			<p><i>Substantive change for 4<sup>th</sup>-8<sup>th</sup> class counties</i> by permitting the appointment of an independent counsel to the board or utilizing the county solicitor.</p>

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<p><b>§8834.</b> Assessment records system.</p>	<p>§17</p>	<p>§306(a), §307, §702.1</p>		<p>Uniform Parcel Identifier Law (UPID), 1988, P.L. 1, No. 1.</p>	<p><i>Updated language in reference to UPID Law.</i></p> <p>§306(b) and (c) are obsolete.</p> <p>§702.1 is obsolete.</p> <p><b><i>Substantive change</i></b> in not requiring “uniform” permanent records as stated in §307 of the 4<sup>th</sup>-8<sup>th</sup>. This section is essentially obsolete. It was enacted in conjunction with §306, which required a permanent records system to be established before January 1, 1958. Section 8834 should be read in conjunction with §8841.</p>

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<p><b>§8841.</b> Assessment roll; interim revisions.</p> <p>(a) Preparation of assessment roll.</p> <p>(b) Form of assessment roll.</p> <p>(c) Interim revisions to assessment roll.</p> <p>(d) Public inspection of assessment roll.</p>	<p>§3(a), §7(a), (b)</p> <p>§7(a), (f)</p> <p>§8(a)(1)</p>	<p>§601 (part)</p> <p>§603</p> <p>§701(a) (part), §701(a.1)</p> <p>§604</p>	<p>§502</p> <p>§405</p> <p>§441, §505(b)</p> <p>§502, §503, §504, §507, §509</p>	<p>Uniform Parcel Identifier Law, supra.</p> <p>Right-to-Know Law, 2008, P.L. 6, No. 3.</p>	<p>Part of §601 of the 4<sup>th</sup>-8<sup>th</sup> has been moved to §8865.</p> <p><i>Updated language (b).</i></p> <p>Part of §701(a) has been moved to §8844.</p> <p><i>Updated language (d).</i> §604 obsolete due to Right-to-Know Law. §503 of the General was moved to §8844. §507 obsolete.</p>
<p><b>§8842.</b> Valuation of property.</p> <p>(a) Predetermined ratio.</p> <p>(b) Valuation.</p> <p>(c) Impact of restrictions and tax credits on valuation.</p>	<p>§7(c)</p> <p>§7(d), (e)</p>	<p>§602(a)</p> <p>§103(b); §602(a); §201(a.1); §602.4</p>	<p>§402(a), (a.1)</p> <p>§402(a), §418, §419</p> <p>§402(c)</p>	<p>Pennsylvania Farmland and Forest Land Assessment Act of 1974 (P.L. 973, No. 319), otherwise known as “Clean and Green.”</p> <p>Act 167 of 2006 (Procedures for valuating real property/equipment used for wind energy generation).</p>	<p><b><i>Substantive change/exclusion.</i></b> §418 and §419 of the General County Assessment Law are obsolete. These types of properties are covered by the forest reserve provisions of the “Clean and Green” Law (Act 319).</p> <p>All of the provisions contained in Act 167 of 2006 have been added to Act 93. See also §8811 and §5. Provisions of Act 39 of 2003 (amending the General County Assessment Law) have been added as §8842(c) requiring the consideration of rent restrictions and income tax credits when valuing property (e.g., subsidized housing).</p>

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<p><b>§8843.</b> Spot reassessment.</p>	<p>§7.1</p>			<p>Pennsylvania Constitution, Article VIII, §1.</p> <p><i>Millcreek Township School District v. Erie County Board of Assessment Appeals, supra.; Vees v. Carbon County Bd. of Assessment Appeals, supra.; In re Springfield School District, 879 A.2d 335, (Pa. Cmwlth. 2005); City of Lancaster v. County of Lancaster, supra.</i></p>	<p><b><i>Substantive change.</i></b> Statutory language regarding spot reassessment only exists in the 3<sup>rd</sup> Class County Assessment Board Law. However, courts have prohibited spot reassessment in counties without regard to their classification.</p> <p>Language clarifies <i>Millcreek &amp; Vees</i> by stating that a change in assessment by the Board due to an appeal does not constitute spot reassessment.</p>

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<p><b>§8844.</b> Notice, appeals and certification of values.</p> <p>(a) Notices.</p> <p>(b) Mailing and notice of appeal.</p> <p>(c) Annual appeal deadline.</p> <p>(d) Class action.</p> <p>(e) Appeals.</p> <p>(f) Certification of assessment roll after appeals.</p>	<p>§8(b), §14</p> <p>§8(b)</p> <p>§8(a)(2), (c)</p> <p>§8(c)(2)</p> <p>§8(d), (d.1), (d.2), (d.4), (d.5), (e), (f)</p>	<p>§701(a)</p> <p>§701(a)</p> <p>§701(b)</p> <p>§701(b.1)</p> <p>§702(a), (b), (c), (d), (e) (part); §703</p> <p>§703</p>	<p>§511(b), (c), (d); §513; §514</p>	<p>Right-to-Know Law, supra.</p> <p><i>Appeal of Borough of West View, 501 A.2d 706 (Pa. Cmwlth.1985); Downingtown Area School District v. Chester County Bd. of Assessment Appeals, 913 A.2d 194 (Pa. 2006).</i></p>	<p>§14 of the 3<sup>rd</sup> is obsolete.</p> <p><i>Language added to clarify deadline for exemption requests. <b>Substantive change for 4<sup>th</sup>-8<sup>th</sup> class counties.</b> Permits the designation of an appeal deadline as early as the first day of August. This language exists for 2A and 3<sup>rd</sup> class counties. The current appeal date for 4<sup>th</sup>-8<sup>th</sup> is fixed on Sept. 1.</i></p> <p>§8844(e) contains <i>two substantive changes</i>: (1) eliminates the 5 day time requirement in §702(e) of the 4<sup>th</sup>-8<sup>th</sup> for the board to mail a copy of its order to the appellant. New language requires the board's orders to be mailed no later than November 15, which is also the date on which the assessment roll is certified for the subsequent year; and (2) adds language: "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." Re <i>Downingtown</i>.</p>
<p><b>§8845.</b> Service of notices.</p>	<p>§11 (part)</p>				<p>Part of §11 of the 3<sup>rd</sup> was moved to §8848.</p>

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<p><b>§8846.</b> Notice of changes given to taxing authorities.</p>	<p>§8.1</p>	<p>§703.1</p>	<p>§514.1, § 515, §516</p>		<p><i>Updated language.</i></p> <p>§515 and §516 of the General are unnecessary because duplicates are given to everyone. Covered in §8841.</p>
<p><b>§8847.</b> Application of assessment changed as a result of an appeal.</p> <p>(a) General rule.</p> <p>(b) Exceptions.</p>	<p>§8.5(a)</p> <p>§8.5(b)</p>			<p>Pertaining to change of assessment for exempt property: <i>Appeal of Title Services, Inc.</i>, 433 Pa. 535, 1969; 252 A.2d 585; <i>Atlantic City Electric Co. v. United School Dist.</i>, 780 A.2d 766 (Pa. Cmwlth. 2001).</p>	<p>§12 of the 3<sup>rd</sup> is obsolete. Covered in §8854.</p>

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<p><b>§8848.</b> Special provisions relating to countywide revisions of assessments.</p> <p>(a) Notice requirements.</p> <p>(b) Informal review.</p> <p>(c) Appeal process.</p> <p>(d) Common level ratio.</p>	<p>§8(g), §11 (part)</p> <p>§7.2</p>	<p>§701(c)</p> <p>§701(c)</p> <p>§702(c.1)</p>	<p>§511(b.1)</p>		<p><i>Substantive change-new and updated language</i> (a). Thirty day appeal period changed to 40 days.</p> <p><i>Updated language</i> (b).</p>



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<p><b>§8851.</b> Board of assessment appeals and board of assessment revision.</p> <p>(a) Establishment and membership.</p> <p>(b) Powers and duties of the board.</p> <p>(c) Expenses to be paid by the county.</p> <p>(d) Organization of board meetings; action by majority.</p>	§1	<p>§301 (part)</p> <p>§302(a), (b)</p> <p>§304</p> <p>§305</p>	<p>§501</p> <p>§501</p>		<p><i>Substantive changes and updating of language in (a).</i> § 8851 codifies the current provisions of law by: (1) preserving the authority of the commissioners in counties of the 2A and third class to appoint a separate board of assessment appeals; (2) <i>authorizing</i> the commissioners in counties of the fourth to eighth class to appoint a board similar to that in 2A and third class counties with the same powers and duties without regard to party affiliation; (3) permitting county commissioners in counties of the fourth to eighth class to retain their authority to serve as the county board of assessment “revision.”</p> <p><i>Substantive change</i>—deleting local elected assessor. Updated language.</p>
<p><b>§8852.</b> Regulations of the board.</p>	§5(b)			<p>County Code, 1955, P.L. 323, No 130, §1770.3(b).</p> <p>Right-to-Know Law, supra.</p>	

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<p><b>§8853.</b> Auxiliary appeal boards and alternates.</p> <p>(a) Establishment and authority.</p> <p>(b) Membership.</p> <p>(c) Alternates.</p>	<p>§1(b)</p> <p>§1(b)</p> <p>§1(c)</p>	<p>Language in the County Code for 4<sup>th</sup>-8<sup>th</sup> class counties.</p>		<p>County Code, §1770.3.</p>	<p><i>Substantive change for counties of the 4<sup>th</sup>-8<sup>th</sup> classes</i> as pertains to the appointment of <i>alternate</i> members for auxiliary appeal boards. This provision existed for 2A and 3<sup>rd</sup> class counties in §1(c).</p> <p><i>Substantive change for counties of the 4<sup>th</sup>-8<sup>th</sup> class.</i> Removes the 18-month limitation for the existence of an auxiliary appeals board.</p> <p><i>Substantive addition.</i> The Senate amended §8853 on May 4, 2010, to authorize county commissioners to appoint auxiliary appeal boards, outside the scope of a countywide reassessment, to hear and determine all annual appeals. The auxiliary appeal boards would exist for the period of time required to hear and determine appeals filed in accordance with §8844(e).</p>



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<p><b>§8861.</b> Abstracts of building and demolition permits to be forwarded to the county assessment office.</p> <p>(a) Permit.</p> <p>(b) Substantial improvement.</p> <p>(c) Penalty.</p>		<p>§602.2(a)</p> <p>§602.2(b)</p> <p>§602.2(b)</p>		<p>Pennsylvania Uniform Construction Code (UCC), 1999, P.L. 491, No. 45.</p>	<p><i>Substantive change.</i> Requires third-party agencies and the Department of Labor and Industry when issuing building permits as per the UCC to forward a copy to the county assessment office.</p> <p>§602.2(c) is obsolete.</p> <p>The House Local Government Committee amended this section on June 15, 2010, to remove the requirement that permits contain specified information as currently set forth in the Section 602.2.</p>
<p><b>§8862.</b> Recorder of deeds to furnish record of conveyance; compensation.</p> <p>(a) Maintaining information.</p> <p>(b) Filing information.</p>		<p>§605</p> <p>§605</p>	<p>§407(a)</p> <p>§407(a), (b) (part)</p>	<p>Recorder of Deeds Fee Law, 1982, P.L. 310, No. 87.</p>	<p><i>Substantive change</i> as it relates to a specific fee charged by the recorder of deeds for the recording of a conveyance. §8862 follows the fee schedule in the Recorder of Deeds Fee Law.</p> <p>Part of 407(b) is obsolete.</p>

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<p><b>§8863.</b> Assessment of property of decedent's estates.</p>		<p>§615</p>	<p>§417</p>		<p><i>Updated language.</i> As revised, the property of a decedent can be listed in the name of the decedent or the decedent's estate by identifying the name of the personal representative.</p>
<p><b>§8864.</b> Assessment of personal property.</p>		<p>§618</p>		<p><i>Annenberg v. Com.</i>, 562 Pa. 570, 757 A.2d 333 (Pa. 1998); opinion after remand <i>Annenberg v. Com.</i>, 562 Pa. 581, 757 A.2d 338 (Pa. 2000); Certiorari denied by <i>Annenberg v. Board of Com'rs of Montgomery County, Pa.</i>, 531 U.S. 959, 121 S.Ct. 385, (Oct 30, 2000).</p>	

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<p><b>§8865.</b> Assessment of occupations.</p> <p>(a) Occupation taxes.</p> <p>(b) List of taxables.</p> <p>(c) Exemption.</p>		<p>§201</p> <p>§201</p> <p>§202(d)</p>	<p>§201(b), §202</p> <p>§403, §404</p> <p>§204(d)</p>	<p>23 Pa.C.S. Ch. 67, Domestic and Sexual Violence Victim Address Confidentiality Act, created by Act 188 of 2004.</p> <p>The Local Tax Enabling Act, 1965, P.L. 1257, No. 511, Chpt. 4.</p> <p>The Local Tax Enabling Act, supra.</p> <p>The levy of an occupation tax is also authorized in the First Class Township Code, the Borough Code, the County Code, and the Third Class City Code. The Second Class Township Code does not authorize the levy of an occupation tax.</p>	<p>NOTE-Occupation tax applies only to counties of the 4<sup>th</sup>-8<sup>th</sup> class.</p> <p><i>Updated language to require the county assessment office to 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, (Domestic and Sexual Violence Victim Address Confidentiality Act).</i></p> <p><i>Updated language to specify that a county assessment office is not required to maintain an occupation tax assessment roll if no taxing district in the county levies an occupation tax.</i></p> <p><b><i>Substantive changes.</i></b> Raises the exemption threshold from \$5,000 to \$12,000 to comport with Act 511. Also deletes reference to occupational privilege tax, which has been changed to the local services tax (LST) and is covered by Act 511.</p>
<p><b>§8866.</b> Limitation of rates of specific taxes.</p>		<p>§201.2</p>	<p>§203.2</p>		
<p><b>§8867.</b> Prohibition on certain levies.</p>		<p>§201.3</p>	<p>§203.3</p>		

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<p><b>§8868.</b> Optional use by cities.</p> <p>(a) Election.</p> <p>(b) Result.</p> <p>(c) Alternate ratio.</p> <p><b>Section 3.</b> Addition of Subpart D (Employment and Employees), Chapter 91 (Municipal Pensions), Subchapter B (Cities of the Second Class).</p> <p><b>Addition of §2317.</b> The House amended the bill on third consideration on September 21, 2010, by adding §2317, which permits a city of the second class to employ certain full-time firefighters from a contiguous borough according to delineated conditions.</p>	<p>§19(a)</p> <p>§19(b)</p> <p>§19(c) (part)</p>	<p>§104(a)</p> <p>§104(b)</p> <p>§104(c)</p>		<p>53 Pa.C.S., Ch. 23., Intergovernmental Cooperation.</p> <p>Re: §2317: Notwithstanding the provisions of the act of May 23, 1907 (P.L.206, No.167) and the act of June 27, 1939 (P.L.1207, No.405).</p>	<p>§19.2 of the Third Class County Assessment Board Law (relating to pensions) is located in a free-standing section of the Act 93. See §4.</p> <p><b>Section 3.</b> The Senate amended the bill on third consideration on May 25, 2010, by adding Chapter 91 to require that notwithstanding the provisions of Section 902 (a)(2) of Act 205, any proceeds generated in connection with the lease or sale of the City of Pittsburgh’s Parking Authority garages be deposited into: 1) the City’s municipal pension system fund; or 2) a fund established within PMRS, in the event the City’s pension fund is transferred to PMRS management under Section 902 (c) of Act 205. The amendment also requires that if the administration of the City’s pension fund is to be transferred to PMRS, that transfer will be accomplished by October 30, 2011. This section will take effect immediately.</p>