

CHAPTER 405. APPEAL PROCEDURE

- Sec.
405.1. [Reserved].
405.2. Review by Board of Finance and Revenue.
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405.4. Constitutionality.

§ 405.1. [Reserved].**Source**

The provisions of this § 405.1 reserved January 9, 1987, effective January 10, 1987, 17 Pa.B. 186. Immediately preceding text appears at page (104205).

§ 405.2. Review by Board of Finance and Revenue.

(a) Within 90 days after the day of official receipt by the claimant of notice mailed by the Department of its decision on a Petition for Redetermination filed with it, the claimant who is adversely affected by the decision may by petition request the Board of Finance and Revenue to review the action. A Petition for Review may be filed with the Board of Finance and Revenue within 120 days after written notice is officially received by the claimant that the Department has failed to dispose of the Petition for Redetermination within the 6-month period provided for redetermination.

(b) Every Petition for review by the Board of Finance and Revenue filed hereunder shall state the reasons upon which the claimant relies, or shall incorporate by reference the Petition for Redetermination in which such reasons shall have been stated. The Petition shall be supported by affidavit that the facts set forth therein are correct and true.

(c) The Board of Finance and Revenue may sustain the action taken by the Department upon the Petition for Redetermination or it may take other action as it deems necessary and consistent with the Senior Citizens Property Tax or Rent Rebate Act (72 P. S. §§ 4751-1—4751-12). Notice of the action of the Board of Finance and Revenue shall be given by mail to the Department and to the claimant.

(d) The Board of Finance and Revenue shall act in disposition of the petitions filed with it within 6 months after they have been received, and in the event of failure of the Board to dispose of a petition within 6 months, the action taken by the Department upon the Petition for Redetermination is deemed sustained.

§ 405.3. Appeal to Commonwealth Court.

A claimant aggrieved by the decision of the Board of Finance and Revenue may, within 30 days after receipt by the claimant of official Board notice, appeal

to the Commonwealth Court from the decision of the Board of Finance and Revenue, in the manner now or hereafter provided by law for appeals from decisions of said Board in tax cases.

§ 405.4. Constitutionality.

If a word, phrase, clause, sentence, section or provision of the Senior Citizens Property Tax or Rent Rebate Act (72 P. S. §§ 4751-1—4751-12), or an amendment thereto is held unconstitutional, the decision of the Court may not affect or impair the remaining provisions of the act or of an amendment thereto. The General Assembly has expressed its intent that the act and subsequent amendments thereto would have been adopted had the unconstitutional word, phrase, clause, sentence, section or provision thereof not been included therein.

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