

## PART III. STATE TAX EQUALIZATION BOARD

Chap.		Sec.
601.	GENERAL PROVISIONS .....	601.1
603.	MARKET VALUE PROCEDURES .....	603.1
605.	HEARING AND APPEAL PROCEDURES .....	605.1
607.	PROJECT 70 PROCEDURES FOR REQUESTING IN LIEU OF TAX PAYMENTS .....	607.1
609.	DUTIES AND RESPONSIBILITIES OF COUNTY OFFICIALS ....	609.1

### CHAPTER 601. GENERAL PROVISIONS

Sec.	
601.1.	Definitions
601.2.	Purpose and scope.
601.3.	Applicability of general provisions.

#### Authority

The provisions of this Chapter 601 issued under the act of June 27, 1947 (P. L. 1046, No. 447) (72 P. S. §§ 4656.1—4656.17); and section 506 of The Administrative Code of 1929 (71 P. S. § 186), unless otherwise noted.

#### Source

The provisions of this Chapter adopted August 6, 1969, unless otherwise noted.

#### § 601.1. Definitions.

The following words and terms, when used in this part, have the following meanings, unless the context clearly indicates otherwise:

*Act*—The act of June 27, 1947 (P. L. 1046, No. 447) (72 P. S. §§ 4656.1—4656.17).

*Board*—The State Tax Equalization Board of this Commonwealth.

#### § 601.2. Purpose and scope.

(a) The purpose of the Board is to convert aggregate taxable assessments in each school district which are determined by Statewide dissimilar procedures into aggregate market values based on Statewide uniform procedures.

(b) The General Assembly of the Commonwealth, in its efforts to provide equal basic educational opportunities for children throughout this Commonwealth, established the Board in 1947 for the following reasons:

(1) The growing need to reflect unequal local financial abilities of school districts in distributing school subsidies.

(2) The failure of local assessed valuations to provide such an index on account of the Statewide lack of assessment uniformity.

(3) The growing trend of the Commonwealth to assume more responsibility for financing the public school system.

**§ 601.3. Applicability of general provisions.**

Under 1 Pa. Code § 31.1 (relating to scope of part), 1 Pa. Code Part II (relating to general rules of administrative practice and procedure), are applicable to the activities of and proceedings before the Board.

**Source**

The provisions of this § 601.3 adopted February 7, 1975, effective February 8, 1975, 5 Pa.B. 249.

[Next page is 603-1.]

601-2