

CHAPTER 609. DUTIES AND RESPONSIBILITIES OF COUNTY OFFICIALS

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Cross References

This chapter cited in 61 Pa. Code § 603.12 (relating to taxable real property certification); and 61 Pa. Code § 603.31 (relating to market value conversion indexes).

GENERAL PROVISIONS

§ 609.1. Scope and applicability.

(a) Boards of county commissioners, county assessment boards and recorders of deeds shall have specific responsibilities for submitting basic information.

(b) The Board will have authority and power to examine all county and city assessment records and subpoena State and local officials if necessary for securing information, as provided under sections 7(7) and 8 of the act (72 P. S. §§ 4656.7(7) and 4656.8).

PROPERTY INVENTORIES

§ 609.11. Responsibility.

(a) Properties that are proper and legal for inclusion in Board market values shall be largely the responsibility of the boards of county commissioners and county assessment boards. The Boards will be governed by county inventory certifications as to what properties are included in its market values, subject to Board field reconciliations discussed in Chapter 603 (relating to market value procedures).

(b) If a county inventory certification includes certain industrial machinery, and Board survey shows this property being used for real property tax purposes, then, the Board will include this property in its market values. A question as to whether machinery is taxable real property shall be between the property owner and local assessing officials, not the Board. If the assessing officials remove the machinery from the real property tax assessment rolls, the Board will remove the same from its market values.

SALES INFORMATION

§ 609.21. Dual responsibility.

(a) The power and duty to gather real property transfers is vested upon the Board as provided in section 7(2) of the act (72 P. S. § 4656.7(2)).

(b) County commissioners, county assessment boards and recorders of deeds shall compile and report real estate transfers as provided in section 9(a) of the act (72 P. S. § 4656.9(a)).

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