

**COUNTY OF DELAWARE PENNSYLVANIA**

**ORDINANCE No. 2023-6**

AN ORDINANCE OF THE COUNTY OF DELAWARE, COMMONWEALTH OF PENNSYLVANIA AMENDING SECTION 6-86 OF THE ADMINISTRATIVE CODE REGARDING THE BOARD OF ASSESSMENT APPEALS.

WHEREAS, pursuant to Section 6-121 of the Administrative Code (the "Code") of the County of Delaware, Commonwealth of Pennsylvania (the "County"), the Code may be amended by ordinances of the County Council; and

WHEREAS, County Council desires to update the provisions of the Code regarding the Board of Assessment Appeals;

IT IS HEREBY ENACTED AND ORDAINED BY County Council of Delaware County, Commonwealth of Pennsylvania as follows:

SECTION 1. The Code shall be amended to replace Section 6-86 of the Code in its entirety to read as set forth below:

**§ 6-86 Board of Assessment Appeals.**

- A. Function. The Board of Assessment Appeals shall be responsible for tax assessment appeals from real property tax assessments in the County and other real estate tax assessment functions as provided by the laws of the Commonwealth of Pennsylvania.
- B. Membership and organization. The Board of Assessment Appeals shall consist of three members appointed by County Council for terms of four years. The Board shall be convened as required. The qualifications and compensation of the members of the Board shall be determined by County Council, and the Board shall be responsible to County Council.
- C. Powers and duties.
- (1) The Board of Assessment Appeals shall adjudicate appeals from real property tax assessments in the County and shall have such other functions relating to the appointment of subordinate assessors and the establishment of rules and regulations as provided by the laws of the Commonwealth of Pennsylvania.
- (2) The Board of Assessment Appeals shall also have the other tax assessment functions as provided by the laws of the Commonwealth of Pennsylvania, including:
- (a) Appoint, with the approval of the County Council, clerks, engineers and other employees as necessary.
- (b) Promulgate regulations as provided in 53 Pa.C.S.A. § 8852 (relating to regulations and training of boards).
- (c) Hear and determine appeals, as provided in 53 Pa.C.S.A. § 8844 (relating to notices, appeals and certification of values).
- (d) Establish the form of the assessment roll as provided in 53 Pa.C.S.A. § 8841 (relating to assessment roll and interim revisions).

- (e) Prepare annually and submit to the County Council an estimate of the expense to be incurred incidental to the carrying out of the provisions of this chapter.
- (f) Establish a permanent system of records as required by 53 Pa.C.S.A. § 8834 (relating to assessment records system).
- (g) Participation in all court proceedings to prosecute or defend its actions and decisions.

SECTION 2. This Ordinance shall take effect on the tenth day after its adoption.

ENACTED AND ORDAINED by County Council of the County of Delaware, Pennsylvania, this  
day of                      2023.

COUNTY OF DELAWARE

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Dr. Monica Taylor, Chair

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Elaine Paul Schaefer, Vice Chair

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Kevin M. Madden

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Christine A. Reuther

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Richard R. Womack, Jr.

Attested:

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Anne M. Coogan  
County Clerk