## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 1647 Session of 2015

INTRODUCED BY HARPER, OCTOBER 19, 2015

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 19, 2015

## AN ACT

- 1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
- 2 Consolidated Statutes, in consolidated county assessment,
- further providing for appeals by taxing districts.
- 4 The General Assembly of the Commonwealth of Pennsylvania
- 5 hereby enacts as follows:
- 6 Section 1. Section 8855 of Title 53 of the Pennsylvania
- 7 Consolidated Statutes is amended to read:
- 8 § 8855. Appeals by taxing districts.
- 9 A taxing district shall have the right to appeal any
- 10 assessment within its jurisdiction in the same manner, subject
- 11 to the same procedure and with like effect as if the appeal were
- 12 taken by a taxable person with respect to the assessment, and,
- 13 in addition, may take an appeal from any decision of the board
- 14 or court of common pleas as though it had been a party to the
- 15 proceedings before the board or court even though it was not a
- 16 party in fact. A taxing district authority may intervene in any
- 17 appeal by a taxable person under section 8854 (relating to
- 18 appeals to court) as a matter of right. A taxing district shall
- 19 be expressly precluded from filing an appeal on a property that

- 1 <u>is qualified to enroll under Subchapter F of Chapter 85</u>
- 2 <u>(relating to homestead property exclusion)</u>.
- 3 Section 2. This act shall take effect immediately.