



HOUSE COMMITTEE ON APPROPRIATIONS
2009-10 Legislative Session

FISCAL NOTE

HOUSE BILL: 2022

PRINTER'S NO: 3709

PRIME SPONSOR: Denlinger

FISCAL IMPACT SUMMARY	FY 2009/10	FY 2010/11
Expenditure Increase/(Decrease):		
Local Government Funds	See Analysis	See Analysis
Commonwealth Funds	\$0	\$0

OVERVIEW:

House Bill 2022 amends the Third Class County Assessment Board Law (Act 348 of 1931) to provide for appeals of property assessments by school districts. The provisions of this bill are as follows:

- A separate vote must be taken for each property that the school district seeks to appeal.
- Prior to the vote, a public meeting shall be held where at least a majority of the elected school directors are in attendance.
- The property owner must be given an opportunity to address the board regarding the proposed appeal.
- The school district must notify the property owner and make the following information public 30 days prior to the public meeting: the owner, address, and tax parcel number of the property, as well as the appraisal method used to determine the value of the property.
- The school district must provide a contact person available to discuss the appeal with the property owner prior to the public meeting.
- If the corporate authority of a school district seeks an appeal, the Superintendent, Assistant Superintendent, Business Manager, or one of the elected board members of the school district must attend all proceedings regarding the appeal.

This act would take effect in 60 days.

ANALYSIS:

There is no adverse fiscal impact on Commonwealth funds because this bill does not affect any programs or services provided by the Commonwealth. There is also no direct adverse fiscal impact on local government funds as a result of this bill. This bill provides for procedural requirements for school districts to follow when seeking an appeal of a property tax assessment on a specific property. It cannot be determined whether this bill would affect any possible revenue gains from successful appeals because the final outcome of an assessment appeal must be determined by the county assessor. The outcome and associated value of such decisions cannot be predicted by the Commonwealth.

PREPARED BY: Wendy Lewis, Budget Analyst
House Appropriations Committee, (D)

DATE: May 24, 2010

General Note and Disclaimer: *This Fiscal Note was prepared pursuant to House Rule 19(a), and the elements considered and reported above are required by Section 5 of the rule. Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*