



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

SENATE BILL NO. 1309

PRINTERS NO. 2298

PRIME SPONSOR: Argall

COST / (SAVINGS)

FUND	FY 2012/13	FY 2013/14
General Fund	\$0	\$0

SUMMARY: Senate Bill 1309, Printer’s Number 2298, amends Title 53 (Municipalities Generally) further providing for appeals by taxing authorities.

ANALYSIS: This legislation adds Subsection 8855(b)(1) prohibiting a taxing district from appealing a property assessment based on the sale of the property, unless the aggregate additional revenue pursuant to an appeal is \$10,000 or more in at least one year under the appeal period. Subsection 8855(b)(2) provides that in the event a taxing authority is in violation of paragraph (1) at any time after the last countywide reassessment, the affected property owner shall have the right to appeal and have the assessed value changed back to the value assigned immediately prior to the appeal. Appeals under paragraph (2) must be filed between June 1, 2013, and September 1, 2013, or the annual appeal date pursuant to Section 8844(c)(3) that occurs in 2013.

Subsection 8855(b)(4) is added providing that a taxing district may appeal the property assessment only if one of the following applies:

- The appeal results from a countywide reassessment;
- The property has been divided and conveyed in smaller parcels;
- Improvements have been made to real property;
- Existing improvements to real property have been removed or destroyed;
- A change in the productive use of the property has occurred;
- The property has been granted a preferential assessment under the PA Farmland and Forest Land Assessment Act or other discount or relief program authorized by law; or
- The aggregate additional revenue pursuant to the appeal is \$10,000 or more in at least one year under the appeal period.

The \$10,000 minimum additional revenue threshold shall be adjusted annually for inflation beginning January 1, 2014, and each January 1 thereafter.

The act shall take effect immediately.

FISCAL IMPACT: Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds.

PREPARED BY: Ritchie LaFaver
House Appropriations Committee (R)

DATE: October 16, 2012

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.