
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1213 Session of
2017

INTRODUCED BY KAMPF, GODSHALL, MCGINNIS, NEILSON, RYAN,
ZIMMERMAN, BENNINGHOFF, WHEELAND, MUSTIO, COX AND TURZAI,
APRIL 19, 2017

REFERRED TO COMMITTEE ON COMMERCE, APRIL 19, 2017

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for short title and scope of chapter and
4 for appeals by taxing districts and providing for standards
5 of redress in appeals.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Sections 8801(b)(2) and 8855 of Title 53 of the
9 Pennsylvania Consolidated Statutes are amended to read:

10 § 8801. Short title and scope of chapter.

11 * * *

12 (b) Scope.--

13 * * *

14 (2) In addition to the applicability under paragraph
15 (1), the following provisions apply to counties of the first
16 and second class:

17 (i) Section 8811(b)(5) (relating to subjects of
18 local taxation).

19 (ii) Section 8842(b)(2) (relating to valuation of

1 property).

2 (iii) Section 8855 (relating to appeals by taxing
3 districts).

4 (iv) Section 8855.1 (relating to standards of
5 redress in appeals).

6 § 8855. Appeals by taxing districts.

7 (a) General rule.--Subject to the provisions of subsection
8 (b), the following shall apply:

9 (1) A taxing district shall have the right to appeal any
10 assessment within its jurisdiction in the same manner,
11 subject to the same procedure and with like effect as if the
12 appeal were taken by a taxable person with respect to the
13 assessment, and, in addition, may take an appeal from any
14 decision of the board or court of common pleas as though it
15 had been a party to the proceedings before the board or court
16 even though it was not a party in fact.

17 (2) A taxing district [authority] may intervene in any
18 appeal by a taxable person under section 8854 (relating to
19 appeals to court) as a matter of right.

20 (b) Basis of appeals.--

21 (1) A taxing district may not appeal the assessment of
22 property based on the following:

23 (i) purchase or sale of the property;

24 (ii) purchase or sale of a partial or total interest
25 in the entity holding legal title to the property;

26 (iii) financing or refinancing of the property; or

27 (iv) investments in the property as follows:

28 (A) investments that affect the safety elements
29 of the property, including, but not limited to,
30 operating, lighting, alarm and suppression systems

1 and devices related to fire and security; or

2 (B) investments as required by fair housing or
3 disability laws and regulations.

4 (2) A taxing district has the right to appeal an
5 assessment under section 8855.1 (relating to standards of
6 redress in appeals) only when one or more of the following
7 are met:

8 (i) the appeal is from an assessment created during
9 a countywide reassessment and the appeal is filed by
10 September 1 or the annual appeal date provided by the
11 county commissioners under section 8844(c) (3) (relating
12 to notices, appeals and certification of values) of the
13 taxable year following the year for which the newly
14 established values from the countywide reassessment shall
15 take effect;

16 (ii) a parcel of land is divided and conveyed in
17 smaller parcels; or

18 (iii) a change has occurred in the productive use of
19 the property or parcel by material alteration in the
20 nature of the use or through alteration or additions that
21 modify the use of the property or parcel.

22 (3) A taxable person shall have the right at any stage
23 of the proceedings to request the dismissal, and the
24 applicable court shall order dismissal of an appeal taken by
25 a taxing district in violation of paragraphs (1) or (2).

26 (4) If an affected taxable person appeals an assessment
27 of property that was granted a preferential assessment under
28 the act of December 19, 1974 (P.L.973, No.319), known as the
29 Pennsylvania Farmland and Forest Land Assessment Act of 1974,
30 the affected taxable person shall not be required to amend

1 the initial application or reapply for the same preferential
2 assessment based solely on the appeal.

3 (5) (i) A taxable person shall have the right to appeal
4 an increased assessment that occurred as a result of an
5 appeal brought by a taxing district prior to the
6 enactment of this subsection and after the date of the
7 most recent applicable countywide reassessment.

8 (ii) No affected taxable person shall have the right
9 to appeal an increased assessment if the appeal that was
10 brought by the taxing district would have been consistent
11 with paragraph (2).

12 (iii) If an affected taxable person has the right to
13 bring an appeal under this section, the affected taxable
14 person shall have the right to have the assessed value of
15 the property changed to the assessed value in effect
16 immediately prior to the appeal brought by the taxing
17 district.

18 (iv) The affected taxable person shall not be
19 entitled to a refund of taxes paid for an appeal that has
20 been finally adjudicated as of the effective date of this
21 subsection.

22 (6) This subsection shall apply to appeals brought by a
23 taxing district that have not been finally adjudicated as of
24 the effective date of this subsection.

25 Section 2. Title 53 is amended by adding a section to read:
26 § 8855.1. Standards of redress in appeals.

27 (a) General rule.--In an appeal brought before a board of
28 assessment or court of this Commonwealth, the taxing district
29 seeking to increase the assessment shall have the burden to
30 prove that the proposed assessment is not inconsistent with the

1 requirements of section 1 of Article VIII of the Constitution of
2 Pennsylvania.

3 (b) Constitutionality.--In determining if a proposed
4 assessment would violate the requirements of section 1 of
5 Article VIII of the Constitution of Pennsylvania, a taxable
6 person or a taxing district may offer into evidence the assessed
7 value of the property and need not introduce an appraisal of the
8 property. An assessment shall be deemed to comply with section 1
9 of Article VIII of the Constitution of Pennsylvania if the
10 assessed value is the lesser of either:

11 (1) the amount provided by section 8844(e)(2) (relating
12 to notices, appeals and certification of values); or

13 (2) an amount reasonably consistent with the assessed
14 values of similar properties located in the same neighborhood
15 or local community.

16 (c) Applicability.--This section shall apply to appeals that
17 have not been finally adjudicated as of the effective date of
18 this section.

19 Section 3. The provisions of this act are severable. If any
20 provision of this act or its application to any person or
21 circumstance is held invalid, the invalidity shall not affect
22 other provisions or applications of this act which can be given
23 effect without the invalid provision or application.

24 Section 4. This act shall take effect in 60 days.