AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in consolidated county assessment, further providing for appeals by taxing districts.

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

Section 1. Section 8855 of Title 53 of the Pennsylvania Consolidated Statutes is amended to read:

§ 8855. Appeals by taxing districts.

[A] (a) General rule.--Subject to the provisions of subsection (b), a taxing district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effect as if the appeal were taken by a taxable person with respect to the assessment, and, in addition, may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before the board or court even though it was not a party in fact. A taxing district authority may intervene in any appeal by a taxable person under section
8854 (relating to appeals to court) as a matter of right.

(b) Basis of appeals.--

(1) A taxing district may not appeal the assessment of property based on the sale of the property.

(2) A taxing authority has the right to appeal an assessment when one or more of the following conditions are met:

   (i) the appeal is from an assessment created during a countywide reassessment and the appeal is filed by the first day of September of the taxable year following the year for which the newly established values from the countywide reassessment shall take effect;

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

   (iii) a change has occurred in the productive use of the property or parcel by material alteration in the nature of the use or through alteration or additions which modify the use.

(3) In the event that a taxing authority has appealed an assessment after a countywide reassessment in violation of paragraph (1), the affected taxable person shall have the right to appeal and to have the assessed value changed back to the assessed value assigned immediately prior to the taxing authority appeal as per county records.

(4) The assessment change pursuant to the appeal as filed by the affected taxable person shall be made by the county assessment bureau. The appeal must be filed within nine months after the date this subsection takes effect. A successful appeal shall not entitle the property owner to a refund of taxes paid in prior years based upon an assessment.
that may have been increased in violation of paragraph (1).

Section 2. This act shall take effect in 60 days.