

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 245 Session of 2011

INTRODUCED BY KASUNIC, WOZNIAK, COSTA, BROWNE, BOSCOLA, ALLOWAY,  
TARTAGLIONE AND WAUGH, JANUARY 26, 2011

REFERRED TO LOCAL GOVERNMENT, JANUARY 26, 2011

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, further providing for assessment  
3 appeals.

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

6 Section 1. Section 8844(b) and (c) of Title 53 of the  
7 Pennsylvania Consolidated Statutes, added October 27, 2010 (P.L.  
8 , No.93), are amended to read:

9 § 8844. Notices, appeals and certification of values.

10 \* \* \*

11 (b) Mailing and notice of appeal.--The notice shall be  
12 mailed within five days from the date the county assessment  
13 office makes the change or addition to its official records. The  
14 notice shall state that any persons aggrieved by the assessment  
15 and the affected taxing districts may file an appeal to the  
16 board, at no cost or filing fee required of the appellant,  
17 within 40 days of the date of the notice. The appeal shall be in  
18 writing and shall identify the following:

- 1           (1) Appellant.
- 2           (2) Property location.
- 3           (3) Owner.
- 4           (4) Assessment or assessments by which the person is
- 5 aggrieved.
- 6           (5) Address to which notice of the time and place for a
- 7 hearing of the appeal shall be mailed.

8       (c) Annual appeal deadline.--

9           (1) Any person aggrieved by any assessment, whether or  
10 not the value thereof shall have been changed since the  
11 preceding annual assessment, or any taxing district having an  
12 interest in the assessment, may appeal to the board for  
13 relief. The board may not impose or assess any type of fee  
14 relating the appeal. Any person or taxing district desiring  
15 to make an appeal shall, on or before September 1 or the date  
16 designated by the county commissioners if the option under  
17 paragraph (3) is exercised, file with the board an appeal in  
18 writing, identifying the following:

- 19           (i) Appellant.
- 20           (ii) Property location.
- 21           (iii) Owner.
- 22           (iv) Assessment or assessments by which the person
- 23 is aggrieved.
- 24           (v) Address to which notice of the time and place
- 25 for a hearing shall be mailed.

26           (2) The same procedures and deadlines shall apply to a  
27 request for real estate tax exemption under section 8812  
28 (relating to exemptions from taxation).

29           (3) The county commissioners may designate a date no  
30 earlier than August 1 as the date on or before which any

1 person desiring to appeal from any assessment shall file with  
2 the board an appeal as long as the notice by publication  
3 required under this chapter is given at least two weeks prior  
4 to the date designated in accordance with this paragraph.

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