
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1309 Session of
2011

INTRODUCED BY ARGALL, ORIE, FONTANA, M. WHITE, ALLOWAY, MENSCH,
FOLMER, YUDICHAK AND WAUGH, OCTOBER 26, 2011

REFERRED TO FINANCE, OCTOBER 26, 2011

AN ACT

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

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

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

8 § 8855. Appeals by taxing districts.

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

1 8854 (relating to appeals to court) as a matter of right.

2 (b) Basis of appeals.--

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

5 (2) In the event that a taxing authority has appealed an
6 assessment in violation of paragraph (1) at any time after
7 the last countywide reassessment, the affected taxable person
8 shall have the right to appeal and to have the assessed value
9 changed back to the base-year value assigned prior to the
10 appeal as per county records. The change shall be made by the
11 county assessment bureau.

12 (3) A taxing district may appeal the assessment only if
13 one of the following factors applies:

14 (i) The appeal is from an assessment established
15 during a countywide reassessment and the appeal is filed
16 not later than the first day of September of the taxable
17 year following the year for which the newly established
18 values from the countywide reassessment shall take
19 effect.

20 (ii) The property or parcel has been divided and
21 conveyed in smaller parcels.

22 (iii) Improvements have been made to real property.

23 (iv) Existing improvements have been removed from
24 real property or have been destroyed.

25 (v) A change has occurred in the productive use of
26 the property or parcel by material alteration in the
27 nature of the use or through alteration or additions
28 which modify the use.

29 (vi) The property or parcel that has been granted a
30 preferential assessment under the act of December 19,

1 1974 (P.L.973, No.319), known as the Pennsylvania
2 Farmland and Forest Land Assessment Act of 1974, or other
3 tax discount or relief program authorized by law.

4 (4) (i) Any assessment change based on paragraph (3)
5 (i), (ii), (iii), (iv) or (v) that occurs after the most
6 recent countywide assessment, but prior to the date of an
7 appeal by a taxing district based on the sale of the
8 property, shall remain in place and shall be expressed in
9 base-year values.

10 (ii) Any assessment change based on paragraph (3)
11 (vi) that occurs after the most recent countywide
12 assessment and after the date of an appeal by a taxing
13 district shall be reapplied to the corrected assessed
14 value and shall be expressed in base-year values.

15 (5) A property's fair market value, assessed value and
16 assessment changes shall be expressed in dollar amounts that
17 reflect what the values would be in the base year.

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