

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL**No. 1309** Session of
2011

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

SENATOR BRUBAKER, FINANCE, AS AMENDED, APRIL 3, 2012

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) THE FOLLOWING SHALL APPLY: ←

13 (I) APPEALS UNDER PARAGRAPH (2) MUST BE FILED BY
14 SEPTEMBER 1, 2012.

15 (II) AN APPEAL UNDER PARAGRAPH (2) SHALL BE LIMITED
16 TO A CURRENT OWNER WHO IS AN AFFECTED TAXABLE PERSON. A
17 SUCCESSFUL APPEAL SHALL NOT ENTITLE THE CURRENT OWNER TO
18 A REFUND OF TAXES PAID IN A PRIOR YEAR BASED ON AN
19 ASSESSMENT IN VIOLATION OF PARAGRAPH (1).

20 ~~(3)~~ (4) A taxing district may appeal the assessment only ←
21 if one of the following factors applies:

22 (i) The appeal is from an assessment established
23 during a countywide reassessment and the appeal is filed
24 not later than the first day of September of the taxable
25 year following the year for which the newly established
26 values from the countywide reassessment shall take
27 effect.

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

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

1 (iv) Existing improvements have been removed from
2 real property or have been destroyed.

3 (v) A change has occurred in the productive use of
4 the property or parcel by material alteration in the
5 nature of the use or through alteration or additions
6 which modify the use.

7 (vi) The property or parcel that has been granted a
8 preferential assessment under the act of December 19,
9 1974 (P.L.973, No.319), known as the Pennsylvania
10 Farmland and Forest Land Assessment Act of 1974, or other
11 tax discount or relief program authorized by law.

12 ~~(4) (i) Any assessment change based on paragraph (3)~~ ←
13 ~~(i), (ii), (iii), (iv) or (v) that occurs after the most~~

14 (VII) THE ADDITIONAL REVENUE TO BE COLLECTED BY THE ←
15 APPEALING TAXING DISTRICT IS AT LEAST \$10,000 PER YEAR.

16 (5) THE FOLLOWING APPLY TO ASSESSMENT CHANGES:

17 (I) ANY ASSESSMENT CHANGE BASED ON PARAGRAPH (4) (I),
18 (II), (III), (IV) OR (V) THAT OCCURS AFTER THE MOST
19 recent countywide assessment, but prior to the date of an
20 appeal by a taxing district based on the sale of the
21 property, shall remain in place and shall be expressed in
22 base-year values.

23 (ii) Any assessment change based on paragraph (3) ←
24 ~~(vi)~~ (4) (VI) that occurs after the most recent countywide ←
25 assessment and after the date of an appeal by a taxing
26 district shall be reapplied to the corrected assessed
27 value and shall be expressed in base-year values.

28 ~~(5)~~ (6) A property's fair market value, assessed value ←
29 and assessment changes shall be expressed in dollar amounts
30 that reflect what the values would be in the base year.

1 Section 2. This act shall take effect ~~in 60 days~~ JUNE 1,
2 2012, OR IMMEDIATELY, WHICHEVER IS LATER.

