

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 CORMAN, APPROPRIATIONS, RE-REPORTED AS AMENDED, JUNE 18,
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, UNLESS THE ←
5 AGGREGATE ADDITIONAL REVENUE TO BE COLLECTED BY THE TAXING
6 DISTRICTS PURSUANT TO AN APPEAL IS \$10,000 OR MORE IN AT
7 LEAST ONE OF THE YEARS UNDER APPEAL.

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

15 (3) The following shall apply:

16 (i) ~~Appeals under paragraph (2) must be filed by~~ ←
17 ~~September 1, 2012.~~ APPEALS UNDER PARAGRAPH (2) MUST BE ←
18 FILED BETWEEN JUNE 1, 2013, AND SEPTEMBER 1, 2013, OR THE
19 ANNUAL APPEAL DATE SELECTED BY THE COUNTY BODY PURSUANT
20 TO SECTION 8844(C) (3) (RELATING TO NOTICES, APPEALS AND
21 CERTIFICATION OF VALUES) THAT OCCURS IN 2013.

22 (ii) An appeal under paragraph (2) shall be limited
23 to a current owner who is an affected taxable person AND ←
24 WHOSE TAX INCREASE PURSUANT TO THE APPEAL IN QUESTION IS
25 NOT \$10,000 OR MORE IN AT LEAST ONE OF THE YEARS UNDER
26 APPEAL. A successful appeal shall not entitle the current
27 owner to a refund of taxes paid in a prior year based on
28 an assessment in violation of paragraph (1).

29 (4) A taxing district may appeal the assessment only if
30 one of the following factors applies:

1 (i) The appeal is from an assessment established
2 during a countywide reassessment and the appeal is filed
3 not later than the first day of September, OR THE ANNUAL ←
4 APPEAL DATE SELECTED BY THE COUNTY COMMISSIONERS PURSUANT
5 TO SECTION 8844(C) (3), of the taxable year following the
6 year for which the newly established values from the
7 countywide reassessment shall take effect.

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

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

11 (iv) Existing improvements have been removed from
12 real property or have been destroyed.

13 (v) A change has occurred in the productive use of
14 the property or parcel by material alteration in the
15 nature of the use or through alteration or additions
16 which modify the use.

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

22 (vii) The AGGREGATE additional revenue to be ←
23 collected by the ~~appealing taxing district is at least~~ ←
24 ~~\$10,000 per year.~~ TAXING DISTRICTS PURSUANT TO AN APPEAL ←
25 IS \$10,000 OR MORE IN AT LEAST ONE OF THE YEARS UNDER
26 APPEAL. THIS PROVISION INCLUDING THE STIPULATED AMOUNT OF
27 THE ANNUAL TAX INCREASE SHALL BE REFERRED TO AS THE
28 MINIMUM ADDITIONAL REVENUE.

29 (5) The following apply to assessment changes:

30 (i) Any assessment change based on paragraph (4) (i),

1 (ii), (iii), (iv) or (v) that occurs after the most
2 recent countywide assessment, but prior to the date of an
3 appeal by a taxing district based on the sale of the
4 property, shall remain in place and shall be expressed in ←
5 base year values UNLESS THE MINIMUM ADDITIONAL REVENUE ←
6 APPLIES PURSUANT TO SUCH APPEAL BY THE TAXING DISTRICT.

7 (ii) Any assessment change based on paragraph
8 (4)(vi) that occurs after the most recent countywide
9 assessment and after the date of an appeal by a taxing
10 district shall be reapplied to the corrected assessed
11 value and shall be expressed in base year values UNLESS ←
12 THE MINIMUM ADDITIONAL REVENUE APPLIES PURSUANT TO SUCH
13 APPEAL BY THE TAXING DISTRICT.

14 (6) A property's fair market value, assessed value and ←
15 assessment changes shall be expressed in dollar amounts that
16 reflect what the values would be in the base year. IN THE ←
17 EVENT THAT THE MINIMUM ADDITIONAL REVENUE APPLIES PURSUANT TO
18 SUCH APPEAL BY THE TAXING DISTRICT, A PROPERTY'S FAIR MARKET
19 VALUE SHALL BE EXPRESSED IN DOLLAR AMOUNTS THAT REFLECT THE
20 TAX YEAR IN QUESTION. THE ASSESSED VALUE AND ASSESSMENT
21 CHANGES SHALL BE DETERMINED BY APPLICATION OF THE COMMON
22 LEVEL RATIO TO THE FAIR MARKET VALUE. THE APPLICABLE COMMON
23 LEVEL RATIO SHALL BE THAT WHICH IS PREVAILING AS OF THE TAX
24 YEAR IN QUESTION.

25 (7) THE THRESHOLD AMOUNT OF \$10,000 FOR THE MINIMUM
26 ADDITIONAL REVENUE SPECIFIED IN PARAGRAPH (4) SHALL BE
27 SUBJECT TO AN ANNUAL INFLATION ADJUSTMENT BEGINNING JANUARY
28 1, 2014, AND CONTINUING ON JANUARY 1 OF EACH SUCCESSIVE YEAR
29 THEREAFTER. THE ADJUSTMENT FACTOR SHALL BE BASED ON THE
30 CHANGE FROM THE PRIOR YEAR IN THE CPI-U ALL URBAN CONSUMERS

1 UNITED STATES CITY AVERAGE ANNUAL AVERAGE INDEX FOR WHICH THE
2 BASE PERIOD OF 1982-1984=100.

3 Section 2. This act shall take effect ~~June 1, 2012, or~~ ←
4 ~~immediately, whichever is later~~ IMMEDIATELY. ←