

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

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, OCTOBER 2, 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

1 may intervene in any appeal by a taxable person under section  
2 8854 (relating to appeals to court) as a matter of right.

3 (b) Basis of appeals.--

4 (1) A taxing district may not appeal the assessment of  
5 property based on the sale of the property, unless the ←  
6 aggregate additional revenue to be collected by the taxing  
7 districts pursuant to an appeal is \$10,000 or more in at  
8 least one of the years under appeal.

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

16 (3) The following shall apply:

17 (i) Appeals under paragraph (2) must be filed  
18 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 taxing districts pursuant to an appeal~~  
24 ~~is \$10,000 or more in at least one of the years under~~  
25 ~~appeal. This provision including the stipulated amount of~~  
26 ~~the annual tax increase shall be referred to as the~~  
27 ~~minimum additional revenue.~~

28          (5) The following apply to assessment changes:

29          (i) Any assessment change based on paragraph (4)(i),  
30 (ii), (iii), (iv) or (v) that occurs after the most

1 recent countywide assessment, but prior to the date of an  
2 appeal by a taxing district based on the sale of the  
3 property, shall remain in place unless the minimum ←  
4 additional revenue applies pursuant to such appeal by the  
5 taxing district.

6 (ii) Any assessment change based on paragraph  
7 (4)(vi) that occurs after the most recent countywide  
8 assessment and after the date of an appeal by a taxing  
9 district shall be reapplied to the corrected assessed  
10 value unless the minimum additional revenue applies ←  
11 pursuant to such appeal by the taxing district.

12 (6) In the event that the minimum additional revenue ←  
13 applies pursuant to such appeal by the taxing district, a A ←  
14 property's fair market value shall be expressed in dollar  
15 amounts that reflect the tax year in question. The assessed  
16 value and assessment changes shall be determined by  
17 application of the common level ratio to the fair market  
18 value. The applicable common level ratio shall be that which  
19 is prevailing as of the tax year in question.

20 (7) The threshold amount of \$10,000 for the minimum ←  
21 additional revenue specified in paragraph (4) shall be  
22 subject to an annual inflation adjustment beginning January  
23 1, 2014, and continuing on January 1 of each successive year  
24 thereafter. The adjustment factor shall be based on the  
25 change from the prior year in the CPI-U All Urban Consumers  
26 United States City Average Annual Average Index for which the  
27 base period of 1982-1984=100.

28 Section 2. This act shall take effect immediately.