

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2348 Session of 2014

INTRODUCED BY MILNE, DeLUCA, GABLER, GINGRICH, GODSHALL,
C. HARRIS, HEFFLEY, MARSICO, SAYLOR AND BENNINGHOFF,
JUNE 13, 2014

REFERRED TO COMMITTEE ON FINANCE, JUNE 13, 2014

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in general provision of consolidated
3 county assessment, further providing for short title and
4 scope of chapter; and in boards and appeals to court, further
5 providing for appeals by taxing authorities.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Sections 8801 and 8855 of Title 53 of the
9 Pennsylvania Consolidate Statutes are amended to read:

10 § 8801. Short title and scope of chapter.

11 (a) Short title.--This chapter shall be known and may be
12 cited as the Consolidated County Assessment Law.

13 (b) Scope.--

14 (1) This chapter shall apply to all of the following:

15 (i) Counties of the second class A, third, fourth,
16 fifth, sixth, seventh and eighth classes of the
17 Commonwealth.

18 (ii) Cities that elect to become subject to this
19 chapter in accordance with section 8868 (relating to

optional use by cities).

(2) In addition to the applicability under paragraph (1), the following provisions apply to counties of the first and second class:

(i) Section 8811(b)(5) (relating to subjects of local taxation).

(ii) Section 8842(b)(2) (relating to valuation of property).

(iii) Section 8855 (relating to appeals by taxing districts).

§ 8855. Appeals by taxing districts.

[A] (a) General rule.--Subject to the provisions of subsection (b), a taxing district shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effect as if the appeal were taken by a taxable person with respect to the assessment, and, in addition, may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before the board or court even though it was not a party in fact. A taxing district authority may intervene in any appeal by a taxable person under section 8854 (relating to appeals to court) as a matter of right.

(b) Basis of appeals.--A taxing district may appeal the assessment only if one of the following factors applies:

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

(2) The appeal is from a change in the assessed value

1 pursuant to section 8817 (relating to changes in assessed
2 valuation).
3 Section 2. This act shall take effect in 60 days.