

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 377 Session of 2013

INTRODUCED BY KASUNIC, COSTA, BREWSTER, FONTANA, FERLO, WOZNIAK,
BOSCOLA, TARTAGLIONE, VULAKOVICH, BROWNE, WAUGH AND ALLOWAY,
JANUARY 31, 2013

REFERRED TO LOCAL GOVERNMENT, JANUARY 31, 2013

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, further providing for assessment
3 appeals.

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

6 Section 1. Section 8844(b) and (c) of Title 53 of the
7 Pennsylvania Consolidated Statutes, amended October 24, 2012
8 (P.L.1286, No.160), are amended to read:

9 § 8844. Notices, appeals and certification of values.

10 * * *

11 (b) Mailing and notice of appeal.--The notice shall be
12 mailed within five days from the date the county assessment
13 office makes the change or addition to its official records. The
14 notice shall state that any persons aggrieved by the assessment
15 and the affected taxing districts may file an appeal to the
16 board, at no cost or filing fee required of the appellant,
17 within 40 days of the date of the notice. The appeal shall be in
18 writing and shall identify the following:

- 1 (1) Appellant.
2 (2) Property location.
3 (3) Owner.
4 (4) Assessment or assessments by which the person is
5 aggrieved.
6 (5) Address to which notice of the time and place for a
7 hearing of the appeal shall be mailed.

8 (c) Annual appeal deadline.--

9 (1) Any person aggrieved by any assessment, whether or
10 not the value thereof shall have been changed since the
11 preceding annual assessment, or any taxing district having an
12 interest in the assessment, may appeal to the board for
13 relief. The board may not impose or assess any type of fee
14 relating to the appeal. Any person or taxing district
15 desiring to make an appeal shall, on or before September 1 or
16 the date designated by the county commissioners if the option
17 under paragraph (3) is exercised, file with the board an
18 appeal in writing, identifying the following:

- 19 (i) Appellant.
20 (ii) Property location.
21 (iii) Owner.
22 (iv) Assessment or assessments by which the person
23 is aggrieved.
24 (v) Address to which notice of the time and place
25 for a hearing shall be mailed.

26 (2) The same procedures and deadlines shall apply to a
27 request for real estate tax exemption under section 8812
28 (relating to exemptions from taxation).

29 (3) The county commissioners may designate a date no
30 earlier than August 1 as the date on or before which any

1 person desiring to appeal from any assessment shall file with
2 the board an appeal as long as the notice by publication
3 required under section 8841(d)(1) is given at least two weeks
4 prior to the date designated in accordance with this
5 paragraph.

6 * * *

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