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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1993 Session of  
2015

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INTRODUCED BY KAMPF, MALONEY, MUSTIO, A. HARRIS, KILLION,  
MILLARD, HARHAI, GILLEN, ROTHMAN, MARSICO, REGAN, BARRAR,  
HELM AND BENNINGHOFF, APRIL 12, 2016

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REFERRED TO COMMITTEE ON URBAN AFFAIRS, APRIL 12, 2016

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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 districts.

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) A taxing district may not appeal the assessment of  
6 property based on improvements to the property:

7 (i) that affect the safety elements of the property,  
8 including, but not limited to, operating, lighting, alarm  
9 and suppression systems and devices related to fire and  
10 security; or

11 (ii) as required by fair housing or disability laws  
12 and regulations.

13 (3) A taxing district has the right to appeal an  
14 assessment only when one or more of the following conditions  
15 are met:

16 (i) the appeal is from an assessment created during  
17 a countywide reassessment and the appeal is filed by the  
18 first day of September of the taxable year following the  
19 year for which the newly established values from the  
20 countywide reassessment shall take effect;

21 (ii) a parcel of land is divided and conveyed away  
22 in smaller parcels; or

23 (iii) a change has occurred in the productive use of  
24 the property or parcel by material alteration in the  
25 nature of the use or through alteration or additions  
26 which modify the use.

27 (4) In the event that a taxing district has appealed an  
28 assessment after the most recent countywide reassessment in  
29 violation of paragraph (1) or (2), the affected taxable  
30 person shall have the right to appeal and to have the

1 assessed value changed back to the assessed value assigned  
2 immediately prior to the taxing district appeal as per county  
3 records.

4 (5) The assessment change pursuant to the appeal as  
5 filed by the affected taxable person shall be made by the  
6 county assessment bureau. A successful appeal shall not  
7 entitle the property owner to a refund of taxes paid in prior  
8 years based upon an assessment that may have been increased  
9 in violation of paragraph (1).

10 (6) Appeals under paragraph (3) must be filed between  
11 June 1, 2016, and September 1, 2016, or the annual appeal  
12 date selected by the county body under section 8844(c) (3)  
13 (relating to notices, appeals and certification of values)  
14 that occurs in 2016.

15 (7) If an affected taxable person appeals an assessment  
16 of property that was granted a preferential assessment under  
17 the act of December 19, 1974 (P.L.973, No.319), known as the  
18 Pennsylvania Farmland and Forest Land Assessment Act of 1974,  
19 the affected taxable person shall not be required to amend  
20 the initial application or reapply for the same preferential  
21 assessment based solely on the appeal.

22 (8) This subsection shall not apply to appeals brought  
23 by a taxing district prior to the effective date of this  
24 subsection.

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