

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 877 Session of 2015

INTRODUCED BY ARGALL, TEPLITZ, SCAVELLO, RAFFERTY, VULAKOVICH, FOLMER, SCARNATI, STEFANO, MENSCH, WAGNER, WARD AND ALLOWAY, JUNE 16, 2015

SENATOR WAGNER, URBAN AFFAIRS AND HOUSING, AS AMENDED, JUNE 24, 2015

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] <--

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.

6 (2) A taxing authority DISTRICT has the right to appeal <--
7 an assessment when one or more of the following conditions
8 are met:

9 (i) the appeal is from an assessment created during
10 a countywide reassessment and the appeal is filed by the
11 first day of September of the taxable year following the
12 year for which the newly established values from the
13 countywide reassessment shall take effect;

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

16 (iii) a change has occurred in the productive use of
17 the property or parcel by material alteration in the
18 nature of the use or through alteration or additions
19 which modify the use.

20 (3) In the event that a taxing authority DISTRICT has <--
21 appealed an assessment after a countywide reassessment in
22 violation of paragraph (1) OR (2), the affected taxable <--
23 person shall have the right to appeal and to have the
24 assessed value changed back to the assessed value assigned
25 immediately prior to the taxing authority DISTRICT appeal as <--
26 per county records.

27 (4) The assessment change pursuant to the appeal as
28 filed by the affected taxable person shall be made by the
29 county assessment bureau. ~~The appeal must be filed within <--~~
30 ~~nine months after the date this subsection takes effect. A~~

1 successful appeal shall not entitle the property owner to a
2 refund of taxes paid in prior years based upon an assessment
3 that may have been increased in violation of paragraph (1).

4 (5) APPEALS UNDER PARAGRAPH (3) MUST BE FILED BETWEEN <--
5 JUNE 1, 2016, AND SEPTEMBER 1, 2016, OR THE ANNUAL APPEAL
6 DATE SELECTED BY THE COUNTY BODY PURSUANT TO SECTION 8844(C)
7 (3) (RELATING TO NOTICES, APPEALS AND CERTIFICATION OF
8 VALUES) THAT OCCURS IN 2016.

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