



## || SENATE OF PENNSYLVANIA BILL SUMMARY

### **Senate Bill 877** **Printer's No. 1055**

Prime Sponsor: Senator Argall  
Committee: Urban Affairs and Housing

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#### **SYNOPSIS:**

An Act amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in consolidated county assessment, further providing for appeals by taxing districts.

#### **SUMMARY:**

Senate Bill 877 amends Title 53, Section 8855 to limit taxing authorities' ability to appeal the assessment of a property.

Under Senate Bill 877, taxing authorities are not allowed to appeal the assessment of a property based on the sale of the property. Property owners affected by taxing authorities that appealed the property's assessed value due to the sale of the property will have nine months to file an appeal with the respective county assessment bureau to have their property's assessed value returned to its prior assessed value.

At least one of the following criteria must be met if a taxing authority wants to appeal an assessment of an individual property:

- The appeal is from an assessment created during a countywide reassessment.
- The property is divided or conveyed away in smaller parcels.
- The property's productive use has changed.

Effective Date: The act is effective in 60 days.

#### **BILL HISTORY:**

Prepared by: Ribic 6/23/2015