



# Senate Finance Committee

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## BILL SUMMARY

**Legislation:** Senate Bill 1309, P.N. 1729  
**Sponsor:** Senator Argall  
**Act Amended:** Title 53, Consolidated County Assessment Law  
**Topic:** Tax assessment appeals by taxing districts  
**Date:** March 22, 2012

### Summary:

Senate Bill 1309 prohibits a “taxing district” from appealing the assessment of property based on the sale of the property.

The legislation authorizes a taxpayer to change the assessed value of property back to its base year value in any case where a “taxing district” had at any time subsequent to the last countywide assessment, lodged a successful appeal changing the assessed value based on the sale of the property.

The legislation specifies the following as the only cases in which a “taxing district” may appeal an assessment:

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 property or parcel has been divided and conveyed in smaller parcels;
3. Improvements have been made to real property;
4. Existing improvements have been removed from real property or have been destroyed;
5. A change has occurred in the productive use of the property or parcel by material alteration in the nature of the use or through alteration or additions which modify the use; and
6. The property or parcel has a preferential assessment or other tax discount or relief program authorized by law.

The legislation requires that a property's fair market value, assessed value and assessment changes be expressed in dollar amounts that reflect what the values would be in the base year.

Effective in 60 days.

**Current Law:**

Section 8802 of the Consolidated County Assessment Law defines “taxing district” as a county, city, borough, incorporated town, township, school district or county institution district.

Section 8843 prohibits the practice of spot reassessment while also providing that a change in assessment resulting from an appeal to the board by a taxpayer or taxing district shall not constitute a spot reassessment.

Section 8855 provides a “taxing district” with the right to appeal any assessment within its jurisdiction in the same manner as provided to a taxable person with respect to the assessment.

**Background:**

Similar versions of this legislation passed the Senate and House in 2008 (SB 1247, SB 1258 and HB 1438) and were vetoed by the Governor.

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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1309 Session of  
2011

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INTRODUCED BY ARGALL, ORIE, FONTANA, M. WHITE, ALLOWAY, MENSCH,  
FOLMER, YUDICHAK AND WAUGH, OCTOBER 26, 2011

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REFERRED TO FINANCE, OCTOBER 26, 2011

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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 authorities.

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) In the event that a taxing authority has appealed an  
6 assessment in violation of paragraph (1) at any time after  
7 the last countywide reassessment, the affected taxable person  
8 shall have the right to appeal and to have the assessed value  
9 changed back to the base-year value assigned prior to the  
10 appeal as per county records. The change shall be made by the  
11 county assessment bureau.

12 (3) A taxing district may appeal the assessment only if  
13 one of the following factors applies:

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

20 (ii) The property or parcel has been divided and  
21 conveyed in smaller parcels.

22 (iii) Improvements have been made to real property.

23 (iv) Existing improvements have been removed from  
24 real property or have been destroyed.

25 (v) A change has occurred in the productive use of  
26 the property or parcel by material alteration in the  
27 nature of the use or through alteration or additions  
28 which modify the use.

29 (vi) The property or parcel that has been granted a  
30 preferential assessment under the act of December 19,

1 1974 (P.L.973, No.319), known as the Pennsylvania  
2 Farmland and Forest Land Assessment Act of 1974, or other  
3 tax discount or relief program authorized by law.

4 (4) (i) Any assessment change based on paragraph (3)  
5 (i), (ii), (iii), (iv) or (v) that occurs after the most  
6 recent countywide assessment, but prior to the date of an  
7 appeal by a taxing district based on the sale of the  
8 property, shall remain in place and shall be expressed in  
9 base-year values.

10 (ii) Any assessment change based on paragraph (3)  
11 (vi) that occurs after the most recent countywide  
12 assessment and after the date of an appeal by a taxing  
13 district shall be reapplied to the corrected assessed  
14 value and shall be expressed in base-year values.

15 (5) A property's fair market value, assessed value and  
16 assessment changes shall be expressed in dollar amounts that  
17 reflect what the values would be in the base year.

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