
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 877 Session of
2015

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

REFERRED TO URBAN AFFAIRS AND HOUSING, JUNE 16, 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
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 authority has the right to appeal an
6 assessment when one or more of the following conditions are
7 met:

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

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

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

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

25 (4) The assessment change pursuant to the appeal as
26 filed by the affected taxable person shall be made by the
27 county assessment bureau. The appeal must be filed within
28 nine months after the date this subsection takes effect. A
29 successful appeal shall not entitle the property owner to a
30 refund of taxes paid in prior years based upon an assessment

1 that may have been increased in violation of paragraph (1).

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