
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1760 Session of
2019

INTRODUCED BY BENNINGHOFF, BARRAR, BERNSTINE, COOK, T. DAVIS,
EMRICK, EVERETT, GAYDOS, GILLEN, HEFFLEY, HERSHEY, JAMES,
MILLARD, MULLERY, NELSON, OBERLANDER, PYLE, RADER, ROTHMAN,
RYAN, SANKEY, SAYLOR, SCHMITT, SONNEY, ZIMMERMAN, MOUL AND
KEEFER, AUGUST 30, 2019

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, AUGUST 30, 2019

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for short title and scope of chapter and
4 for appeals by taxing districts and providing for standards
5 of redress in appeals.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Sections 8801(b)(2) and 8855 of Title 53 of the
9 Pennsylvania Consolidated Statutes are amended to read:

10 § 8801. Short title and scope of chapter.

11 * * *

12 (b) Scope.--

13 * * *

14 (2) In addition to the applicability under paragraph
15 (1), the following provisions apply to counties of the first
16 and second class:

17 (i) Section 8811(b)(5) (relating to subjects of
18 local taxation).

1 (ii) Section 8842(b)(2) (relating to valuation of
2 property).

3 (iii) Section 8855 (relating to appeals by taxing
4 districts).

5 (iv) Section 8855.1 (relating to standards of
6 redress in appeals).

7 § 8855. Appeals by taxing districts.

8 (a) General rule.--Subject to the provisions of subsection
9 (b), the following shall apply:

10 (1) A taxing district shall have the right to appeal any
11 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
16 had been a party to the proceedings before the board or court
17 even though it was not a party in fact.

18 (2) A taxing district [authority] may intervene in any
19 appeal by a taxable person under section 8854 (relating to
20 appeals to court) as a matter of right.

21 (b) Basis of appeals.--

22 (1) A taxing district may not appeal the assessment of
23 property based on the following:

24 (i) purchase or sale of the property;

25 (ii) purchase or sale of a partial or total interest
26 in the entity holding legal title to the property;

27 (iii) financing or refinancing of the property; or

28 (iv) investments in the property as follows:

29 (A) investments that affect the safety elements
30 of the property, including, but not limited to,

1 operating, lighting, alarm and suppression systems
2 and devices related to fire and security; or
3 (B) investments as required by fair housing or
4 disability laws and regulations.

5 (2) A taxing district has the right to appeal an
6 assessment under section 8855.1 (relating to standards of
7 redress in appeals) only when one or more of the following
8 are met:

9 (i) the appeal is from an assessment created during
10 a countywide reassessment and the appeal is filed by
11 September 1 or the annual appeal date provided by the
12 county commissioners under section 8844(c)(3) (relating
13 to notices, appeals and certification of values) of the
14 taxable year following the year for which the newly
15 established values from the countywide reassessment shall
16 take effect;

17 (ii) a parcel of land is divided and conveyed in
18 smaller parcels; or

19 (iii) a change has occurred in the productive use of
20 the property or parcel by material alteration in the
21 nature of the use or through alteration or additions that
22 modify the use of the property or parcel.

23 (3) A taxable person shall have the right at any stage
24 of the proceedings to request the dismissal, and the
25 applicable court shall order dismissal of an appeal taken by
26 a taxing district in violation of paragraph (1) or (2).

27 (4) If an affected taxable person appeals an assessment
28 of property that was granted a preferential assessment under
29 the act of December 19, 1974 (P.L.973, No.319), known as the
30 Pennsylvania Farmland and Forest Land Assessment Act of 1974,

1 the affected taxable person shall not be required to amend
2 the initial application or reapply for the same preferential
3 assessment based solely on the appeal.

4 (5) (i) A taxable person shall have the right to appeal
5 an increased assessment that occurred as a result of an
6 appeal brought by a taxing district prior to the
7 enactment of this subsection and after the date of the
8 most recent applicable countywide reassessment.

9 (ii) No affected taxable person shall have the right
10 to appeal an increased assessment if the appeal that was
11 brought by the taxing district would have been consistent
12 with paragraph (2).

13 (iii) If an affected taxable person has the right to
14 bring an appeal under this section, the affected taxable
15 person shall have the right to have the assessed value of
16 the property changed to the assessed value in effect
17 immediately prior to the appeal brought by the taxing
18 district.

19 (iv) The affected taxable person shall not be
20 entitled to a refund of taxes paid for an appeal that has
21 been finally adjudicated as of the effective date of this
22 subsection.

23 (6) This subsection shall apply to appeals brought by a
24 taxing district that have not been finally adjudicated as of
25 the effective date of this subsection.

26 Section 2. Title 53 is amended by adding a section to read:
27 § 8855.1. Standards of redress in appeals.

28 (a) General rule.--In an appeal brought before a board of
29 assessment or court of this Commonwealth, the taxing district
30 seeking to increase the assessment shall have the burden to

1 prove that the proposed assessment is not inconsistent with the
2 requirements of section 1 of Article VIII of the Constitution of
3 Pennsylvania.

4 (b) Constitutionality.--In determining if a proposed
5 assessment would violate the requirements of section 1 of
6 Article VIII of the Constitution of Pennsylvania, a taxable
7 person or a taxing district may offer into evidence the assessed
8 value of the property and need not introduce an appraisal of the
9 property. An assessment shall be deemed to comply with section 1
10 of Article VIII of the Constitution of Pennsylvania if the
11 assessed value is the lesser of either:

12 (1) the amount provided by section 8844(e)(2) (relating
13 to notices, appeals and certification of values); or

14 (2) an amount reasonably consistent with the assessed
15 values of similar properties located in the same neighborhood
16 or local community.

17 (c) Applicability.--This section shall apply to appeals that
18 have not been finally adjudicated as of the effective date of
19 this section.

20 Section 3. The provisions of this act are severable. If any
21 provision of this act or its application to any person or
22 circumstance is held invalid, the invalidity shall not affect
23 other provisions or applications of this act which can be given
24 effect without the invalid provision or application.

25 Section 4. This act shall take effect in 60 days.