

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 718 Session of 2023

INTRODUCED BY ARGALL, FONTANA, DUSH, DiSANTO, COSTA, SCHWANK,
CULVER, BREWSTER, STEFANO AND REGAN, MAY 31, 2023

REFERRED TO URBAN AFFAIRS AND HOUSING, MAY 31, 2023

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 and
4 providing for standards of redress in appeals.

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

7 Section 1. Section 8855 of Title 53 of the Pennsylvania
8 Consolidated Statutes is amended to read:

9 § 8855. Appeals by taxing districts.

10 (a) General rule.--Subject to the provisions of subsection

11 (b):

12 (1) A taxing district shall have the right to appeal any
13 assessment within its jurisdiction in the same manner,
14 subject to the same procedure and with like effect as if the
15 appeal were taken by a taxable person with respect to the
16 assessment, and, in addition, may take an appeal from any
17 decision of the board or court of common pleas as though it
18 had been a party to the proceedings before the board or court
19 even though it was not a party in fact.

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

4 (b) Basis of appeals.--

5 (1) A taxing district may not appeal the assessment of
6 property based on the:

7 (i) purchase or sale of the property;

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

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

11 (iv) investments in the property:

12 (A) that affect the safety elements of the
13 property, including, but not limited to, operating,
14 lighting, alarm and suppression systems and devices
15 related to fire and security; or

16 (B) as required by fair housing or disability
17 laws and regulations.

18 (2) A taxing district has the right to appeal an
19 assessment as provided in section 8855.1 (relating to
20 standards of redress in appeals) only if one of the following
21 conditions is met:

22 (i) the appeal is from an assessment created during
23 a countywide reassessment and the appeal is filed by the
24 first day of September or the annual appeal date
25 established by the county commissioners as provided in
26 section 8844(c)(3) (relating to notices, appeals and
27 certification of values), of the taxable year following
28 the year for which the newly established values from the
29 countywide reassessment shall take effect;

30 (ii) a parcel of land is divided and conveyed away

1 in smaller parcels; or

2 (iii) a change has occurred in the productive use of
3 the property or parcel by material alteration in the
4 nature of the use or through alteration or additions that
5 modify the use.

6 (3) A taxable person shall have the right at any stage
7 of the proceedings to request the dismissal of, and the
8 applicable court shall dismiss, an appeal taken by a taxing
9 district in violation of paragraph (1) or (2).

10 (4) If an affected taxable person appeals an assessment
11 of property that was granted a preferential assessment under
12 the act of December 19, 1974 (P.L.973, No.319), known as the
13 Pennsylvania Farmland and Forest Land Assessment Act of 1974,
14 the affected taxable person shall not be required to amend
15 the initial application or reapply for the same preferential
16 assessment based solely on the appeal.

17 (5) An affected taxable person shall have the right to
18 appeal any increased assessment that occurred as a result of
19 an appeal brought by a taxing district prior to the enactment
20 of this subsection but after the date of the most recent
21 applicable countywide reassessment, except no affected
22 taxable person shall have the right to appeal an increased
23 assessment if the appeal that was brought by the taxing
24 district would have been consistent with this section. If an
25 affected taxable person has the right to bring an appeal
26 under this paragraph, the affected taxable person shall have
27 the right to have the assessed value of its property changed
28 to the assessed value in effect immediately prior to the
29 appeal brought by the taxing district. The affected taxable
30 person shall not be entitled to a refund of taxes paid for an

1 appeal adjudicated finally before the effective date of this
2 subsection.

3 (6) This subsection shall apply to appeals brought by a
4 taxing district that have not been adjudicated finally before
5 the effective date of this subsection.

6 (c) Applicability.--This section shall apply in all counties
7 of this Commonwealth.

8 Section 2. Title 53 is amended by adding a section to read:
9 § 8855.1. Standards of redress in appeals.

10 (a) Burden of proof.--In any appeal brought before any board
11 of assessment or court of this Commonwealth, the taxing district
12 seeking to increase the assessment shall have the burden to
13 prove by a preponderance of the evidence that the proposed
14 assessment will not be inconsistent with the requirements of
15 section 1 of Article VIII of the Constitution of Pennsylvania
16 that all taxes be uniform and levied and collected under general
17 laws.

18 (b) Evidence.--

19 (1) In determining whether a proposed assessment would
20 or would not violate the requirements of section 1 of Article
21 VIII of the Constitution of Pennsylvania, a taxable person or
22 a taxing district may offer into evidence the assessed value
23 of a property and need not introduce into evidence an
24 appraisal of the property. A taxing district may not enter
25 into evidence any property that was subject to an assessment
26 change in violation of section 8855(b) (relating to appeals
27 by taxing districts).

28 (2) An assessment shall be deemed to comply with section
29 1 of Article VIII of the Constitution of Pennsylvania if the
30 assessed value is the lesser of either:

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

4 (ii) an amount reasonably consistent with the
5 assessed values of similar properties located in the same
6 neighborhood or local community.

7 (c) This section shall apply to:

8 (1) Appeals that have not been adjudicated finally
9 before the effective date of this section.

10 (2) All counties of this Commonwealth.

11 Section 3. This act shall take effect in 60 days.