



BILL SUMMARY

<u>COMMITTEE:</u>	Commerce	<u>DATE:</u>	6/2/17
<u>PRIME SPONSOR:</u>	Kampf	<u>BILL NO.:</u>	HB 1213
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A. **SYNOPSIS:**

Amends Title 53 (relating to assessment appeals by taxing districts) to limit spot assessments.

B. **BILL SUMMARY:**

This summary reflects House Floor action in which the bill was reverted to the prior printer's number.

HB 1213 amends Title 53 (Municipalities Generally) by placing additional restrictions on when taxing districts have the right to appeal an assessment.

Under the bill, a taxing district may not appeal the assessment of a property based on the following:

- Purchase or sale of the property
- Purchase or sale of a partial or total interest in the entity holding the title
- Financing or refinancing of the property
- Investments in the property, including safety elements or those required by fair housing or disability laws

A taxing district has the right to appeal an assessment only when one or more of the following are met:

- The appeal is from a countywide assessment;
- A parcel of land is divided and conveyed in smaller parcels; or
- A change has occurred in the productive use of the property by material alteration.

A person has the right, at any time, to request a dismissal and the court shall order a dismissal of an appeal taken by the taxing district in violation of the bill's provisions.

If a person appeals an assessment of property that was granted a preferential assessment under the PA Farmland and Forest Land Assessment Act (“Clean and Green”, Act 391 of 1974), the person shall not be required to amend their initial application or reapply for the assessment based solely on the appeal.

If a person has the right to appeal, he/she has the right to have the assessed value of the property changed to the assessed value in effect immediately prior to the appeal. The person shall not be entitled to a refund of taxes paid for an appeal that has been finally adjudicated as of the bill’s effective date.

If an appeal is brought before a board of assessment or a PA court, the taxing district seeking the increase shall have the burden to prove that the new assessment is not inconsistent with the requirements of the uniformity of taxation clause of the PA Constitution. This provision is applicable to appeals that have not been finally adjudicated as of the bill’s effective date.

Effective date: 60 days.

C. CURRENT LAW:

Under current law, a taxing jurisdiction has the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effect as if the appeal were taken by a taxable person with respect to the assessment. A taxing jurisdiction may also take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before the board or court even though it was not a party in fact.

JW/dwg