



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 1247, PN 1690 (SENATOR RHOADES)

Summary:

Senate Bill 1247 amends the Fourth to Eighth Class County Assessment Law, further providing for appeals by municipalities. This legislation limits the circumstances under which a taxing district may appeal an assessment.

Specifically, this legislation provides that that, other than during a countywide reassessment, an appeal by corporate authorities of any county, borough, town, township, or school district, may be taken from an assessment only when a parcel of land is divided and conveyed away in smaller parcels, when improvements are made to the real property, or when existing improvements are removed from the property or are destroyed.

(See SB 1258 for similar language proposed for Third Class County Assessment Board Law.)

Effective Date:

This act shall take effect in 60 days.