



# Senate Finance Committee

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## BILL SUMMARY

### SENATE BILL 1258, PN 1800 (SENATOR RHOADES)

#### *Summary:*

Senate Bill 1258 amends the Third Class County Assessment Board Law, further providing for repeals by corporate authorities. Senate Bill 1258 limits the circumstances under which a taxing district may appeal an assessment.

Specifically, Senate Bill 1258 provides that, other than during a countywide reassessment, an appeal by a corporate authority of any borough, town, township, school, institution and poor district, and county, 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 real property, or when existing improvements are removed from real property or are destroyed.

*(See SB 1247 for similar language proposed for 4<sup>th</sup>-8<sup>th</sup> Class County Assessment Law).*

#### *Effective Date:*

This legislation shall take effect in 60 days.