



# Senate Finance Committee

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## BILL SUMMARY

### **HOUSE BILL 1439, PN 2483 (REPRESENTATIVE SEIP)**

#### ***Summary:***

House Bill 1439 amends the Fourth to Eighth Class and selective 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, 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.

#### ***Effective Date:***

This legislation shall take effect in 60 days.

#### ***Companion Legislation:***

House Bill 1439 is the same language as Senate Bill 1247 (Senator Rhoades). Similar legislation has also been introduced with respect to amending the Third Class County Assessment Board Law as Senate Bill 1258 (Senator Rhoades) and House Bill 1438 (Representative Seip).

The Senate passed companion bills to SB 1258 and HB 1439 in June and July, 2008. SB 1247 was passed by the Senate on June 30 by a vote of 48-2, and by the House of Representatives on July 4, 2008 by a vote of 196-7. House Bill 1438 was passed by the House of Representatives on May 13, 2008 by a vote of 195-3, and passed by the Senate on July 4, 2008 by a vote of 46-4. Governor Rendell vetoed Senate Bill 1247 and its companion bill, House Bill 1438, on July 14, 2008.

#### **Amendment A09100 (Browne):**

This amendment to HB 1439 (and the companion amendment to SB 1258) address the Governor's veto of Senate Bill 1247 and House Bill 1438.

This amendment:

- Changes the title of the legislation to apply to the Third Class County Assessment Board Law instead of the Fourth to Eighth Class and Selective County Assessment Law

- Provides that a corporate authority may appeal an assessment if one of the following applies:
  - The appeal is from an assessment established during a countywide reassessment and the appeal is filed no later than the first day of September of the taxable year following the year for which the newly established values from the countywide reassessment shall take effect
  - The property or parcel has been divided and conveyed away in smaller parcels
  - Improvements have been made to real property
  - Existing improvements have been removed from real property or have been destroyed
  - One of the following occurs:
    - i. The property has an assessed value which, when divided by the county's common level ratio most recently determined by the State Tax Equalization Board, results in a value that is at least two hundred thousand dollars (\$200,000) less than its actual current market value.
    - ii. The additional revenue to be collected by the appealing corporate authority is greater than or equal to five thousand dollars \$5,000 per year.
- The amendment shall apply to appeals filed on or after July 1, 2008.
- The act shall take effect immediately.