



TO: The Honorable Members of the PA Senate Urban Affairs Committee

FROM: Alex Halper, Director, Government Affairs

DATE: March 30, 2022

RE: Support S.B. 297 – Regulating spot appeals of property assessments

The PA Chamber urges support for S.B. 297 to regulate the practice of taxing districts “spot appealing” individual property assessments. The Committee is scheduled to consider the bill today.

Counties are prohibited from picking and choosing individual properties to reassess for the purpose of increasing taxes. However, some school districts are circumventing this prohibition by misusing the appeals process and even hiring third-party contingency-based firms to target specific properties, often the employers in a community.

All property owners should pay their fair share of property taxes and we would support mandatory regular, county-wide reassessments – even though some employers’ taxes may increase as a result. The practice of spot appeals, however, is inconsistent with the constitutional requirement that taxes be applied uniformly and unfairly creates winners and losers among employers.

S.B. 297 does not prohibit spot appeals but outlines circumstances under which a spot appeal can be brought – such as if a property is divided or if there are changes to its productive use – and ensures that assessments cannot be increased beyond what is uniform among comparable properties.

We urge you to support S.B. 297. Please contact Alex Halper at ahalper@pachamber.org or 717-720-5471 with any questions or to discuss.