

CHAPTER 159. PUBLIC UTILITY REALTY TAX

- Sec.
159.1. General.
159.2. Reports by local taxing authorities.

§ 159.1. General.

(a) *Power of Department to audit annual reports submitted by local taxing authorities.* The Department has the power to audit the annual reports submitted by local taxing authorities.

(b) *Right to contest audit or distribution by Department.* Affected public utilities and local taxing authorities have no statutory or administrative right to contest the audit or the distribution by the Department.

(c) *Correctness of annual reports.* Annual reports submitted to the Department by local taxing authorities are prima facie correct, but the prima facie correctness may be rebutted by evidence submitted by affected public utilities.

(d) *Rights of affected public utilities.* Affected public utilities have a right to assist the Department in the audit by the Department of the annual reports submitted by the local taxing authorities.

(e) *Confidentiality of annual reports.* Section 731 of the FC (72 P. S. § 731), pertaining to confidential information, does not apply to reports submitted by local taxing authorities.

Notes of Decisions

The data a local taxing authority submits is presumed correct and, therefore, no administrative remedy or statutory appeal is necessary and this section is constitutional. *Harrisburg v. McNulty*, 628 A.2d 914 (Pa. Commw. 1993).

§ 159.2. Reports by local taxing authorities.

Cut-off date on adjustments. The cut-off date on adjustments shall conform with the following:

- (1) An adjustment to the assessed values, tax rates, realty tax equivalent or total tax receipts shall be submitted by a local taxing authority to the Department on or before August 1 of the year the Department will distribute to each reporting local taxing authority its share of the total realty tax equivalent.
- (2) If the adjustment is submitted by a local taxing authority to the Department after the August 1 cut-off date, the adjustment will be incorporated into the determination by the Department in its next subsequent distribution.

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