

NOTICE TO TAXPAYERS REGARDING TAXATION OF UNATTACHED STORAGE SHEDS AND OUTBUILDINGS

A recent decision by the Pennsylvania Commonwealth Court (Pedersen v. Monroe County Board of Assessment Appeals, No. 926 C.D. 2013, Filed: January 14, 2014) has clarified when a storage shed may be considered taxable under The Consolidated County Assessment Law, 53 Pa. C.S. §§ 8801 - 8868. According to the court, "only those buildings, which are permanently attached to the land or connected with water, gas, electric or sewage facilities, are taxable." The Potter County Tax Assessment Office does not wish for Potter County residents to pay taxes on buildings which the courts have determined not to be taxable. If you own and are currently being assessed and taxed for any storage shed or building which: (A) is not physically attached to the land and (B) is not connected to any water, gas, electric or sewage, we urge you to file an "Annual Unattached Outbuilding Appeal" form which can be obtained from the Potter County Assessment Office. If the information you provide shows that your shed/ building meets the criteria, it will be removed from the tax assessment rolls. The deadline for filing your appeal with the Assessment Office is September 1, 2014 to have your qualifying building(s) removed from tax rolls for your 2015 county/local taxes and 2015-16 school taxes. This form will only need to be filed one time. If you miss the September 1, 2014 deadline, you will still be able to file an appeal form to have your shed or building removed from the tax rolls for subsequent years.