§ 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.