

Information Concerning Assessment Appeals

IMPORTANT:

Please read this in its entirety before filing your application. The information herein will help you decide if you have a valid case.

When you receive a change of assessment, this appeal must be filed within Forty (40) days of the mailing date on the notice. If there is no change in assessment, this appeal must be filed on or before September 1st. Any changes that may be made to your assessment will be effective for the next taxing year (example: Appealed filed by September 1, 2010, changes will be effective January 1, 2011).

BASIS FOR APPEAL*

You have a valid claim for reduction only if you can prove that (1) the Assessor has valued your property above its current market value, or (2) the application of the State-Mandated Ratio to the Current Market Value is incorrect.

"Current Market Value" is defined as "the price which a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, taking into consideration all uses to which the property is adapted and might in reason be applied."

Current Market Value can be proved by the following:

- (1) An appraisal made by a qualified expert.
- (2) Recent sales of similar properties.

BURDEN OF PROOF:

The law presumes the Assessor's Value to be correct until proven otherwise by the applicant.

The Board operates under Rules established by the General Assembly of the Commonwealth of Pennsylvania which limit appeals to the current market value of your property and the application of the State Mandated Ratio to this value.