

No. 624

SECTION: FINANCES

TITLE: District-Initiated Tax  
Assessment Appeals

# CATASAUQUA AREA SCHOOL DISTRICT

ADOPTED: July 15, 2014  
REVISED: August 14, 2018

	<b>#624 — DISTRICT-INITIATED TAX ASSESSMENT APPEALS</b>	<b>1</b>
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1. Purpose	It is the purpose of the Board to promote the fair and uniform taxation of property in the District. When a taxpayer believes that the taxpayer's property is over-assessed, the taxpayer may file a tax assessment appeal to seek to correct the over-assessment, so that the taxpayer does not pay more than its fair share of property taxes. When a property is under-assessed, the school district may file a tax assessment appeal to seek to correct the under-assessment, so that the property owner pays its fair share of property taxes and the other taxpayers in the district do not pay a greater proportion of the district property taxes to make up for under-assessed properties.	<b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>7</b> <b>8</b> <b>9</b> <b>10</b> <b>11</b> <b>12</b>
	This policy also provides a mechanism to determine when a tax assessment appeal should be filed with respect to any given property, based on the anticipated increase in taxes to be collected in the event of a reassessment, so that appeals are taken when they are most cost-effective.	<b>13</b> <b>14</b> <b>15</b> <b>16</b> <b>17</b>
2. Authority	The school district is authorized to file and pursue tax assessment appeals under the Consolidated County Assessment Law at 53 PA. CONS. STAT. § 8855, and <i>Weissenberger v. Chester County Board of Assessment Appeals</i> , 62 A.3d 501 (Pa. Cmwlth. 2013), appeal denied, 76 A.3d 540 (Pa. 2013), and cases cited therein.	<b>18</b> <b>19</b> <b>20</b> <b>21</b> <b>22</b> <b>23</b>
3. Delegation of Responsibility	The Board authorizes and directs the Solicitor to file a tax assessment appeal with regard to any property in the school district when the Superintendent determines, following consultation with a qualified appraiser, that the increase in annual property taxes payable with respect to a tax parcel or group of tax parcels which function as a single unit will be at least Seven Thousand Five Hundred Dollars (\$7,500.00) if the parcel or group of parcels were to be reassessed based on their actual current fair market value.	<b>24</b> <b>25</b> <b>26</b> <b>27</b> <b>28</b> <b>29</b> <b>30</b> <b>31</b>
	The business office shall initially identify properties that have been recently sold for a purchase price that would justify an appeal if the purchase price is the true fair market value, and then the Superintendent, in consultation with a qualified appraiser, shall review the circumstances of each sale to determine whether an appeal is actually justified in a particular case. The Superintendent shall also consult with a qualified appraiser each year as to whether the current fair market value of other properties would justify an appeal under this policy.	<b>32</b> <b>33</b> <b>34</b> <b>35</b> <b>36</b> <b>37</b> <b>38</b>