

Instruction for Filling Annual Residential Appeal

Appeal Procedure, Rules and Regulations

The following procedures, rules and regulations shall take effect March 1, 2008, and shall apply to any and all interim and annual appeals including but not limited to those concerning fair market value, and exemption appeals before the Board of Assessment Appeals of Delaware County.

1. Notices of Appeal

- (a) **General** – A separate appeal form must accompany each folio number appealed.
- (b) **General** – All Notices of Appeal shall be executed by:
 - 1) the record owner of the property; or
 - 2) the lessee of the property if the lease transfers the right of appeal to the lessee (the lease must be brought to the appeal hearing); or
 - 3) the taxing authority; or
 - 4) an attorney licensed in Pennsylvania who has been retained by 1), or 2) or 3) as set forth above.
- (c) **Corporation/Partnership** – If the record owner or the lessee is a corporation, the Notice of Appeal shall be executed by a duly authorized corporate officer or by a Pennsylvania Licensed attorney for the Corporation.

2. Filing of Notices of Appeal

- (a) **Place for Filing** – All Notices of Appeal shall be filed with the Delaware County Board of Assessment, Government Center Building, Media, Pennsylvania 19063. Appeals may be filed by mail or in person between the hours of 8:30 A.M. and 4:30 P.M., prevailing time.
- (b) **Form** – The Notice of Appeal shall be filed using the appropriate form prescribed by the Board of Assessment Appeals.
- (c) **Processing Fee** – Effective March 1, 2008, the Board of Assessment appeals implemented County Council Resolution No. 2008-1 **requiring a non-refundable \$50.00 processing fee for the filing of all residential appeals.**
- (d) **Late Appeals** – Any Notice of Appeal received after the appeal period has run shall be dismissed as untimely filed.

3. Mandatory Documentation Needed for Appeal Hearings

The law presumes the assessment of record to be correct until proven otherwise. When appealing the current assessment the burden of proof, by statute, **shifts to the property owner to provide conclusive documented evidence of the current market value** contrary to that determined by the Assessment Office.

- (a) **Evidence of Market Value** – If you have purchased the property within the last year, a copy of your **settlement sheet (HUD-1)** must be submitted with the completed appeal form or at the time of scheduled hearing.
- (b) **Evidence of Market Value** – Transaction older than 1 year, the Board requires the submission of a **full appraisal report** prepared within 1 year from the time in which you are filing the appeal by a **licensed certified PA appraiser**, under Pennsylvania Statute as **evidence of fair market value**. A copy of the appraisal must be submitted with the completed appeal form or at the time of scheduled hearing.
- (c) **MARKET VALUE ANALYSIS REPORTS PREPARED BY REAL ESTATE OFFICE WILL NOT BE ACCEPTED AS SUFFICIENT EVIDENCE OF MARKET VALUE.**
- (d) **Representation at Hearing** – Appellants or their attorneys must attend the hearing. Only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent parties before the Board of Assessment Appeals.
- (e) **Continuances** – All appeal hearings shall be heard by the Board at the date and time scheduled. Continuances or postponements may be granted at the discretion of the Board but shall not be granted except for good cause. Failure to appear at the scheduled time and date of hearing shall constitute an abandonment of the appeal and shall be grounds for dismissal of the appeal without hearing.

4. Taxing Districts

These rules shall be applicable to appeals by taxing districts.

5. Failure to comply with Rules

The failure to comply with any of these rules shall be grounds for dismissal of the appeal without hearing.

I hereby certify that I have read the above Appeal Procedure, Rules and Regulations.

Owner(s) Signature: _____ **Date:** ____/____/____

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**APPEAL FROM REAL ESTATE ASSESSMENT OF 2011
COUNTY OF DELAWARE
MUST BE FILED BY AUGUST 1, 2010 (AUGUST 2, 2010)**

PLEASE READ INSTRUCTIONS ON PAGE 1 CAREFULLY BEFORE APPEALING

***Processing Fee of \$50.00 is due at time of filing.** Please make check / money order payable to Treasurer of Delaware County. **Must have separate payment for each appeal filed.**

The undersigned hereby request a formal hearing of Appeal of Assessment before the Board of Assessment Appeals, Government Center Building, 201 West Front Street, Media, PA 19063, (610) 891-4879.

Folio # _____

Owner's Name _____ **Current Assessment** _____
Mailing Address _____ **Fair Market Value** _____
 _____ **How was this determined:** _____
Phone (Home) _____
Phone (Business) _____ **Date of Purchase** _____
 _____ **Purchase Price** _____
 _____ **Annual Rent if Rental** _____

Municipality / Property Location _____

Story(ies) _____ **Bath(s)** _____ **Garage** _____ (number of cars)
Bedroom _____ **Kitchen** _____ **Carport** _____
Living Room _____ **Fireplace** _____ **Basement** _____ (finished) or (unfinished)
Dining Room _____ **Central A/C (Yes) or (No)** _____ **Other Rooms** _____
Great Room _____ **In-Ground Pool (Yes) or (No)** _____

STATE YOUR REASON FOR TAKING THIS APPEAL:

Assessed value of property is too high in relation to the fair market value of the property.

* * * * *

I hereby certify that the above statement is true and correct to the best of my knowledge and belief. I have also read Appeal Procedure, Rules and Regulations on page 1.

OWNER (s) Signature: _____
Or Attorney's Signature: _____
Name (Print/Type): Kevin J. McGarrey, Esq
Attorney Business Address: 416-A S.Governor Printz Blvd, Lester PA 19029
Attorney Phone: 610-521-1116
Attorney ID: 67975

Note: WAIVING YOUR RIGHT TO APPEAR AT HEARING

The Board of Assessment Appeals will hear your appeal without you attending the hearing if you provide all information on your appeal at the time of filing. In that event, you may **waive your right to appear** by you or your attorney signing your name below. A notice of the date and time assigned for your appeal will be mailed to you for your records.

Signature for Waiver of Appearance: _____

For official use: _____ **When filed: time and date of hearing**

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