

Lower Merion School District

Administrative Regulation No.	605
Section:	FINANCES
Title:	TAX LEVY
Date Adopted:	11/18/17
Date Last Revised:	Reviewed 11/8/19

R605 TAX LEVY

The identification of potential properties to be subject to a District-initiated real estate tax assessment appeal shall be consistent with the following guidelines

The Business Manager, in consultation with the District’s Solicitor, shall be responsible for identifying the properties to potentially be the subject of a District-initiated tax assessment appeal and presenting such properties to the Board for consideration and approval. The Business Manager is authorized to retain, consult with, or solicit review by a qualified appraisal firm in order to identify properties within the District that are under-assessed to the extent outlined in the guidelines below.

The Business Manager shall recommend properties for appeal, irrespective of classification of the property, which are believed to be under assessed by a market value of \$1,000,000 or more.

The Board, in consultation with applicable legal counsel, shall generally approve District-initiated real estate tax assessment appeals prior to their official filing. Notwithstanding the foregoing, the Business Manager may authorize the District’s attorney(s) to file a District-initiated real estate tax assessment appeal prior to receiving formal Board approval in order to comply with a filing or other legal deadline. Any such filed appeals shall be presented to the Board for ratification at the next business meeting of the Board.

The District Solicitor, or, in the event of a conflict of interest on the part of the District Solicitor, the law firm assigned to pursue the subject District-initiated real estate tax assessment appeal, shall be responsible for filing the appeal by the applicable deadline.

Reference:
53 Pa. C.S.A. §8855