



Book	Policy Manual
Section	600 Finances
Title	District Initiated Tax Assessment Appeals
Code	628
Status	Active
Adopted	January 20, 2026

Purpose

The Board of School Directors ("Board") of the Susquehanna Township School District (the "District") is authorized, consistent with Pennsylvania law and applicable case law, to participate as a party in tax assessment appeals filed by taxpayers and to initiate tax assessment appeals for properties that the Board determines may be assessed below fair market value. The purpose of this policy is to establish guidelines and procedures governing District-initiated tax assessment appeals.

Definition

District-Initiated Tax Assessment Appeal - a tax assessment appeal filed by the District in accordance with the criteria set forth in this policy.

Authority

The Board shall levy and collect taxes in a uniform manner, upon the same class of subjects, within the territorial limits of the District in accordance with this Board policy and applicable laws. [\[1\]](#)

The District shall have the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effect as if the appeal were taken by a taxable person with respect to the assessment, and, in addition, may take an appeal from any decision of the Board of Assessment Appeals or court even though it was not a party in fact before the Board of Assessment Appeals or court.

The Board may adopt and enforce such reasonable rules and regulations as it may deem necessary and proper, regarding the management of its school affairs. [\[2\]](#)

Delegation of Responsibility

The Superintendent or designee is authorized to work with the attorney and any consultants retained by the Board in identifying properties for appeal and in prosecuting District-initiated tax assessment appeals. The Superintendent or designee is further authorized to pay all associated costs from the District's General Fund.

The Superintendent or designee shall provide the Board with a list of properties for which District-initiated tax assessment appeals have been filed following the filing of such appeals.

Guidelines

All property within the District shall be treated uniformly, as required by law, as amended from time to time. Just as property owners have the right to initiate an assessment appeal for property that may be over-assessed, the District has the corresponding right to initiate an assessment appeal for property that may be under-assessed.

The Board authorizes District-initiated tax assessment appeals only when there is a reasonable expectation that the appeal will generate at least \$10,000 in additional real estate tax revenue to the District, sufficient to justify the anticipated costs of the appeal. Such costs may include, but are not limited to, filing fees, appraisal services, legal fees, and other related expenses.

Under no circumstances shall the decision to file a tax assessment appeal be based upon a property's classification or the residency status of the property owner.

Following consultation with the District's legal counsel, the Superintendent and the Chief Financial Officer may limit the number of properties recommended for appeal in any given year based upon an assessment of the District's available financial resources. This assessment may include, but is not limited to, consideration of expenses associated with pending assessment appeals, whether taxpayer-initiated or District-initiated, and the potential financial and legal risks associated with pursuing such appeals.

Legal

[1. PA Const. Art. VIII Sec. I](#)

[2. 24 P.S. 510](#)