District-Initiated Real Estate Tax Assessment Appeals

The Board is responsible for providing a quality education with funding uniformly apportioned among all owners of taxable real estate in the District. It is anticipated that property owners will file tax assessment appeals in upcoming tax years, and that these appeals may result in a significant decrease in overall assessed property value throughout the District. Further, it may come to the District's attention in the future through, among other things, sales, conveyances, transfers, reports from the Pennsylvania State Tax Equalization Board ("STEB"), and/or other appraisal processes that certain properties are under-assessed relative to their fair market value. This Policy authorizes the filing of tax assessment appeals related to properties within the District that may be under assessed so as to insure that the assessment reflects the fair market value of the property and an economically prudent return to the District on the costs of the appeal.

The Board hereby authorizes the Business Manager with the advice and assistance of the District's Solicitor for tax assessment matters and/or a retained professional appraiser, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Assessment Board, the Chester County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation and in a manner consistent with the Pennsylvania Supreme Court decision of Valley Forge Towers Apartments N, LP v. Upper Merion Area School District, 163 A.3d 962 (Pa. 2017), and its progeny.