



Book	Policy Manual
Section	600 Finances
Title	Central Bucks School District Initiated Tax Assessment Appeals
Code	605.1
Status	Active
Adopted	June 25, 2026

Purpose

The purpose of this policy is to create guidelines for deciding when the School District will file annual real estate tax assessment appeals.

Guidelines

Where, in the interest of all the property taxpayers, the District's tax assessment appeal policy will be as follows:

1. The Chief Financial Officer, in conjunction with the School District's Counsel, shall review all recent real estate transactions to identify properties that may be under-assessed. This shall include, but is not limited to, both residential and commercial real estate transactions. If a property's recent sale price indicates that the property may be under-assessed by more than One Million Dollars, (\$1,000,000), then the Chief Financial Officer and/or Counsel will research the transaction.

a. The Common Level Ratio, as established by the State Tax Equalization Board, will be used to evaluate sales price and indicative assessed value.

2. Annually, but not later than at the June Board of School Director's Meeting, the Chief Financial Officer shall provide a list of properties identified as candidates for a School District initiated real estate tax assessment appeal. A resolution shall be put before the Board at this meeting approving the tax assessment appeals recommended by the Chief Financial Officer.

3. Appeals of the properties approved by the Board of School Directors shall be filed with the Bucks County Board of Assessment Appeals Office. The annual appeal deadline is August 1st.

Legal	1. 24 P.S. 602
	2. 24 P.S. 603
	3. 24 P.S. 673
	4. 24 P.S. 674
	5. 24 P.S. 676
	6. 24 P.S. 679

[7. 24 P.S. 680](#)

[8. 53 P.S. 6924.101 et seq](#)

[9. 53 P.S. 6926.301 et seq](#)

[24 P.S. 672](#)

[24 P.S. 672.1](#)

[24 P.S. 672.2](#)