

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX ASSESSMENT APPEALS

ADOPTED: **NEW POLICY**

REVISED:

627. TAX ASSESSMENT APPEALS

1. Purpose

This policy memorializes the district's past practices and procedures regarding participation in tax assessment appeals and establishes objective criteria for district-initiated tax assessment appeals. The Board recognizes its responsibility to fairly allocate the cost of providing a quality education among all property taxpayers. When a property is assessed substantially lower than is warranted based upon the property's fair market value, all other taxpayers effectively subsidize the under-assessed property. The Board is limited in its ability to initiate tax assessment appeals by statutory and constitutional mandates, property assessment procedures and established administrative appeal processes in Monroe and Pike Counties, as well as the district's own resources.

2. Authority 53 Pa.C.S. §8855 Pa. Const., Art. VIII, §1

The School District has 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 County Board of Assessment Revision or Court of Common Pleas as though it had been a party to the proceedings before the Board or Court even though it was not a party in fact. The School District may also intervene in any appeal by a property owner as a matter of right.

It is the Board's express intention that all taxes levied by the Board shall be uniform, upon the same class of subjects, and it is the intention of this Policy to bring real property taxation closer to uniformity than it would be absent the district's activities.

It is the policy of the Board to treat all property in the district uniformly as required by law as amended from time to time. The district will not sub-classify property within its boundaries based on property type in question, or the residency status of its owner. It is the policy of the Board to authorize district-initiated tax assessment appeals only where there is a reasonable expectation of generating at least \$10,000 in new real estate tax revenue to the district so as to justify the potential expense of the appeal, which includes, but is not limited to, filing fees, appraisal work, legal service, etc.

3. Delegation of Responsibility	<p>The superintendent and chief financial officer, in consultation with the District Solicitor as appropriate, will implement procedures for the initiation of district-initiated tax assessment appeals. The Board may engage professional consultants to assist with implementation of this Policy. All district-initiated tax appeals must be approved by the Board prior to filing.</p>
4. Guidelines	<p>The chief financial officer, in consultation with the district solicitor as appropriate, will annually review recent real estate transactions and records and/or work with third party consultants to identify properties that may be under-assessed to such an extent that there is a reasonable expectation of generating at least \$10,000 in new real estate tax revenue to the district. This amount justifies the potential expense of the appeal which includes, but is not limited to, filing fees, appraisal work, legal services, etc.</p> <p>Following consultation with the district solicitor, the chief financial officer may further limit the total number of appeals recommended for appeal in any given year based upon the district's resources, including but not limited to, potential legal expenses and current pending assessment appeals, both taxpayer and district-initiated, as well as the apparent risks associated with the appeal. These decisions will in no way be premised upon a particular property's classification or occupancy status, but solely on the district's capacity to appropriately and diligently pursue assessment appeals.</p> <p>Annually, but not later than the July Finance Committee Meeting, the administration will provide to the Board Finance Committee a list of those properties which have been identified as candidates for a district-initiated real estate tax assessment appeal for the current year. A resolution requesting approval of tax assessment appeals on such properties will be presented the Board for final approval.</p> <p>It shall be the responsibility of the chief financial officer, in consultation with and with the assistance of the district solicitor, to monitor the filing of taxpayer-initiated assessment appeals, both with the County Board of Assessment Revision and the Court of Common Pleas. As with district-initiated tax appeals, the chief financial officer and district solicitor should have a reasonable expectation of saving or generating at least \$10,000.00 before formally intervening in a taxpayer-initiated assessment appeal so as to justify the potential expense of the district's intervention.</p>