

Instructions for Filing Annual Commercial Appeal

Appeal Procedure, Rules and Regulations

The following procedures, rules and regulations shall take effect March 16, 2012, and shall apply to any and all interim and annual appeals including but not limited to those concerning fair market value, and exemption appeals before the Board of Assessment Appeals of Delaware County. **BY APPEALING, YOU OPEN YOUR PROPERTY TO THE RE-EVALUATION PROCESS IN WHICH YOUR PROPERTY ASSESSMENT MAY BE LOWERED, RAISED, OR REMAIN THE SAME. It is recommended that you keep a copy of Appeal Form and all documentation submitted for your records.**

1. Notices of Appeal

- (a) **General** – A separate appeal form must accompany each folio number appealed.
- (b) **General** – All Notices of Appeal shall be executed by:
 - 1) the record owner of the property; or
 - 2) the lessee of the property if the lease transfers the right of appeal to the lessee (the lease must be brought to the appeal hearing); or
 - 3) the taxing authority; or
 - 4) an attorney licensed in Pennsylvania who has been retained by 1), or 2) or 3) as set forth above.
- (c) **Corporation/Partnership** - If the record owner or the lessee is a corporation, the Notice of Appeal shall be executed by a duly authorized corporate officer or by a Pennsylvania Licensed attorney for the Corporation.

2. Filing of Notices of Appeal

- (a) **Place for Filing** - All Notices of Appeal shall be filed with the Delaware County Board of Assessment, Government Center Building, 201 West Front Street, Media, Pennsylvania 19063. Appeals may be filed by mail or in person between the hours of 8:30 A.M. and 4:30 P.M., prevailing time.
- (b) **Form** - The Notice of Appeal shall be filed using the appropriate form prescribed by the Board of Assessment Appeals.
- (c) **Processing Fee** – Effective March 1, 2008, the Board of Assessment appeals implemented County Council Resolution No. 2008-1, **requiring a non-refundable \$100.00 processing fee for the filing of all Commercial Appeals. Your cancelled check is your receipt and proof of filing.**
- (d) **Late Appeals** – Any Notice of Appeal received after the appeal period has run shall be dismissed as untimely filed.

3. Mandatory Documentation Needed for Appeal Hearing

The law presumes the assessment of record to be correct until proven otherwise. **When appealing the current assessment the burden of proof, by statute, shifts to the property owner to prove conclusive documented evidence of the current market value** contrary to that determined by the Assessment Office

- (a) **Evidence of Market Value** – If you have purchased the property within the last year, a copy of your **settlement sheet (HUD-1)** must be submitted with the completed appeal form or at the time of scheduled hearing. **SALE MUST BE An Arm's Length Transaction With Out Distress**
- (b) **Evidence of Market Value** – Transaction older than 1 year, the Board requires the submission of a **full interior and exterior appraisal report for RE-ASSESSMENT** prepared within 1 year from the time in which you are filing the appeal by a **licensed certified PA appraiser**, under Pennsylvania Statute as **evidence of fair market value. 2 copies** of the appraisal report must be submitted with the completed appeal form or at the time of scheduled hearing. **DO NOT mail in appraisals after appeal form has been filed. You must bring 2 copies of appraisals to scheduled hearing.**
- (c) MARKET VALUE ANALYSIS REPORTS PREPARED BY REAL ESTATE OFFICE WILL NOT BE ACCEPTED AS SUFFICIENT EVIDENCE OF MARKET VALUE
- (d) **Representation at Hearing** - Appellants or their attorneys must attend the hearing. Only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent parties before the Board of Assessment Appeals.
- (e) **Continuances** - All appeal hearings shall be heard by the Board at the date and time scheduled. Continuances or postponements may be granted at the discretion of the Board but shall not be granted except for good cause. Failure to appear at the scheduled time and date of hearing shall constitute an abandonment of the appeal and shall be grounds for dismissal of the appeal without hearing.

4. Taxing Districts

These rules shall be applicable to appeals by taxing districts.

5. Failure to comply with Rules

The failure to comply with any of these rules shall be grounds for dismissal of the appeal without hearing.

I hereby certify that I have read the above Instructions for Filing Annual Commercial Appeal.

Owner(s) Signature: _____ Date: ____ / ____ / 2018

Folio # _____ - _____ - _____ - _____

COMMERCIAL

**APPEAL FROM REAL ESTATE ASSESSMENT OF 2019
COUNTY OF DELAWARE
MUST BE FILED BY AUGUST 1, 2018**

*** PLEASE READ INSTRUCTIONS ON PAGE 2 CAREFULLY BEFORE APPEALING ***

Processing Fee of \$100.00 is due at time of filing. Please make check / money order payable to Treasurer of Delaware County. Must have a separate payment for each appeal filed.

The undersigned hereby request a formal hearing of Appeal of Assessment before the Board of Assessment Appeals, Government Center Building, 201 West Front Street, Media, PA 19063, (610) 891-4879.

Owner's Name _____	Current Assessment _____
Mailing Address _____	Date of Purchase _____
_____	Purchase Price _____
Trade Name _____	
Phone (Cell) (____) _____ - _____	Annual Rent _____
Phone (Business) (____) _____ - _____	Acreage _____

Tenant Name/Address: _____

Property Site Address & Municipality _____

Use _____	<u>IF APPLICABLE:</u>
Year Built _____	Type Lease _____
% Owner Occupied _____	Office Sq. Ft. in Plant _____
% Tenant Occupied _____	# Apartment Units _____
Gross Sq. Ft. _____	by mix _____
Rental Sq. Ft. _____	
Annual Rent @ 100% _____	

Attach Last 3 years" Income & Expense Statement

STATE YOUR REASON FOR TAKING THIS APPEAL:

I hereby certify that the above statement is true and correct to the best of my knowledge and belief. I have also read the Instructions for Filing Annual Commercial Appeal on Page 2.

****Appeal Results will take effect on 1/1/2019 for County and Township and 7/1/2019 for School District****

OWNER (s) Signature: _____

Or Attorney's Signature: _____

Name (Print/Type): _____

Attorney Business Address: _____

Attorney Phone: (____) _____ - _____ **Attorney ID:** _____