



<p>The Consolidated County Assessment Law, 53 Pa. C.S. § 8855</p> <p><i>Valley Forge Towers Apartments N, LP v. Upper Merion School District</i>, 163 A.3d 962, 979n.19 (Pa. 2017)</p>	<p>School districts have “the right to appeal any assessment within its jurisdiction in the same manner, subject to the same procedure and with like effects as if the appeal were taken by a taxable person.”</p> <p>The Supreme Court of Pennsylvania has indicated it is permissible for a school district to initiate tax assessment appeals based upon the guidelines in this policy.</p>
<p>3. Guidelines</p>	<p>The School District’s business office shall review information on all real estate sales within the District as reported by the County’s Recorder of Deeds, and for each sale shall compare the sale price to the property’s “implied fair market value” based on its tax assessment. The implied fair market value is defined as the tax assessment divided by the common level ratio then in effect for the School District under Pennsylvania assessment law.</p> <p>Where the recorded sales price of a parcel of real estate (or of multiple tax parcels operated as single entity) exceeds \$350,000 or more the property’s implied fair market value based upon its tax assessment and the applicable common level ratio, the School District’s business office shall arrange the filing of a District-initiated tax assessment appeal on the property; however, no such motion shall be presented to the School Board solely as the result of sales when the sales price reported by the Recorded of Deeds is \$1.00 or other nominal amount (which is commonly done for sales that are exempt from realty transfer tax), or where the School District has information establishing to the satisfaction of the business office that the property’s actual fair market value does not exceed by \$350,000 or more the implied market value based upon its tax assessment and the applicable common level ratio.</p> <p>Aside from the context of a real estate sale, should the School District otherwise become aware of an appraisal or other information demonstrating to the satisfaction of the business office that the actual fair market value of a parcel of real estate within the School District (or of multiple tax parcels operated as a single entity) exceeds by \$350,000 or more the implied fair market value of such property based upon its tax assessment and the applicable common level ratio, the School District’s business office shall arrange the filing of a District-initiated tax assessment appeal on the property.</p>

<p>4. Delegation of Authority</p>	<p>The School Board authorizes the Business Manager of the School District or designee to initiate a tax assessment appeal with the County’s Board of Assessment Appeals.</p> <p>The School District shall apply the methodology and guidelines of this policy without regard to the type of property in question (commercial, residential, or otherwise), or the residency status of its owner.</p> <p>The Business Manager of the School District or designee shall be responsible to implement this policy, in consultation with legal counsel as appropriate. The School Board may engage a professional consultant to assist with implementation of this policy.</p> <p>References:</p> <p>Pennsylvania Constitution, Article VIII, Section 1</p> <p>The Consolidated County Assessment Law, 53 Pa. C.S. § 8855</p> <p><i>Valley Forge Towers Apartments N, LP v. Upper Merion School District</i>, 163 A.3d 962, 979n.19 (Pa. 2017)</p>
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