

Delaware County Board of Assessment
Rules and Regulations

1. STANDING TO APPEAL

An owner or an individual having a direct and immediate pecuniary and substantial interest in a property may appeal an assessment to the Board. Examples of individuals having sufficient interest in a property to appeal include: equitable owners or lessees under a long-term lease responsible for payment of real estate taxes. Proof of standing to appeal must be provided at the time of filing an appeal to the Board.

2. DEADLINES TO APPEAL

Annual Appeals - August 1st of the year preceding the year on appeal

Interim Appeals - Within 40 days of date on notice of change in assessment

Exemptions - August 1st preceding the year on appeal

Countywide Reassessment Appeals – See date on Notice.

ALL APPEALS MUST BE HAND-DELIVERED OR POST-MARKED ON OR BEFORE THE LAST DAY TO APPEAL. FACSIMILE OR EMAIL APPEALS ARE NOT ACCEPTABLE.

3. APPEALS

FORM OF APPEAL - All appeals must set forth in writing the assessment appealed (including the parcel number and location of the property which is the subject of the appeal) and the name and address to which the Board shall mail notice of the time and place of the hearing.

A SEPARATE APPEAL FORM MUST BE SUBMITTED FOR EACH FOLIO APPEALED.

Online Appeal forms:

<http://www.delcopa.gov/treasurer/forms/BOAAnnualappealForm.pdf>.

Forms are also available in the Board office or by calling the Board office.

ADDRESS: Appeals should be addressed to:

Delaware County Board of Assessment Appeals
Government Center Building
201 West Front Street
Media, PA 19063

SIGNATURE REQUIRED - All appeal forms must contain an original signature by the property owner or an attorney licensed to practice law in Pennsylvania. Where the owner is a corporation, the appeal must be signed by a duly-authorized corporate officer or an attorney. If the appellant is not the owner but is an individual with standing to appeal, that individual must sign the appeal form and explain their interest in the property. In these cases, an owner is not required to sign the appeal form. Taxing districts may authorize their attorney to sign and file appeals but a letter of authorization from the taxing district must accompany the appeals. Proof of standing to appeal may be required at the discretion of the Board.

PROCESSING FEES – Effective March 16, 2022 County Council Resolution No. 2022-2 implemented a non-refundable processing fee for annual appeals. Residential appeals must be accompanied by a check in the amount of \$50.00; Commercial appeals and Exemption appeals must be accompanied by a check in the amount of \$100.00. Class Action Appeals must be accompanied by a check in the amount of \$50.00 per folio. Appeals requesting *nunc pro tunc* relief must be accompanied by a check for the requisite filing fee for the particular type of property involved (\$50.00 for Residential and \$100.00 for Commercial or exemption). Interim appeals and Reassessment appeals do not require a fee.

NOTICES - Notice of the hearing date will be sent to the property owner, appellant, the attorney listed on the appeal form and the taxing districts no less than twenty (20) days prior to the scheduled hearing date. Notice of the result of the hearing will be sent to the property owner, appellant, the attorney who signed the appeal form, and the taxing districts. IT IS THE OBLIGATION OF THE APPELLANT AND HIS ATTORNEY (IF ANY) TO ADVISE THE BOARD OF ANY CHANGE IN ADDRESS.

4. BURDEN OF PROOF AND REQUIRED INFORMATION

The burden of proof is on the appellant. The assessment is presumed to be correct until the appellant comes forward with competent and credible evidence to overcome the assessment.

An appellant should be prepared to present either an appraisal of the subject property prepared for the appellant or a recent sale of the subject property within one year of the valuation date for the appeal.

It is the appellant's burden to prove the fair market value of the property under appeal. While the Board cannot dismiss an appeal for failure to present an appraisal, an appraisal prepared by a Pennsylvania licensed appraiser is strongly recommended. In the case of income-producing properties, income and expense statements for the past three (3) years and current rent rolls

should also be provided with the appeal. Three copies of any appraisal must be submitted with the appeal or brought to the scheduled hearing.

Market value analysis or Brokers' price opinions are not sufficient evidence of market value and will not be accepted.

5. APPEARANCE AT THE HEARING / WITNESSES

a. Only a property owner or an attorney licensed in Pennsylvania may present an appeal to the Board at the scheduled hearing. The property owner/appellant or his licensed attorney must appear at a hearing with any witness. Corporations, including LLCs, must be represented by an attorney licensed to practice law in Pennsylvania.

b. All witnesses providing testimony regarding any aspect of the fair market value of the subject property must disclose, under oath, whether any compensation paid is contingent on the result obtained at the hearing.

c. FAILURE TO APPEAR AT THE HEARING WILL RESULT IN THE APPEAL BEING DISMISSED AS AN ABANDONED APPEAL.

d. Hearings will be held in person with social distancing in place as required/recommended by public health officials. The Board may also hold virtual hearings using remote technology and/or telephone hearings. Reasonable accommodation will be provided upon request to those requiring assistance.

6. REQUESTS TO RESCHEDULE AND/OR POSTPONEMENTS

All appeal hearings will be heard by the Board at the date and time scheduled. Requests to postpone a scheduled hearing may be granted at the discretion of the board but only where good cause is shown.

7. TAXING DISTRICT APPEALS

Any taxing district filing a real estate assessment appeal must provide a copy of the appeal to the owner of record on or before filing the appeal with the Board. Any taxing district filing an appeal shall also forward a copy of the Board notice with the date and time of the Board hearing for each appeal to the property owner. Said notices to the property owner must be sent by regular mail to the address of record with the Board. Proof of mailing must be provided to the Board upon request.

8. CLASS ACTION APPEALS

a. Definitions:

“Class Action” shall mean an Assessment Appeal by a group of two or more persons acting on behalf of a class of similarly situated persons with regard to an assessment. The persons filing the purported Class Action Appeal shall be known as the “representative parties.”

“Applicant” shall mean the Pennsylvania-licensed attorney who represents property owners in a Class Action Appeal, or, if the Class Action is filed *pro se*, the two or more property owners acting on behalf of a class of property owners similarly situated with regard to an assessment.

“Board” shall mean the Delaware County Board of Assessment Appeals.

“Taxing Authorities” shall mean Delaware County and the School Districts and Municipalities in which the subject properties are located.

b. Commencement: A Class Action shall be filed on or before August 1st using the form prescribed by the Board and noting on the face thereof (a) that the appeal is a “Class Action” for the subsequent calendar year and (b) the identities of the purported representative parties. In addition, there shall be attached to the appeal form a written election by each individual class person desiring to be a member of the class in a form as provided in Paragraph 8.d herein. Class Action Appeals must be accompanied by a check in the amount of \$50.00 per folio as implemented by County Council Resolution Number 2022-2.

At the time the Class Action is filed with the Board, Applicant shall simultaneously serve a copy of the Class Action Appeal on the Solicitor for the Board and the Solicitor of each Taxing Authority in which the properties are located by first-class mail or by electronic mail.

c. Certification of Class: Within no less than twenty (20) days and no more than forty-five (45) days after the class action appeal is filed, the Board will hold a hearing on the certification of the class. In determining whether to certify a class, the Board shall consider:

(i) whether the claims or defenses of the representative parties are typical of the claims or defenses of the class;

(ii) whether the representative parties will fairly and adequately assert and protect the interests of the class;

(iii) whether the members of the proposed class are similarly situated with regard to the property description (including but not limited to overall square footage, unit type, layout, location, age and the extent and commonality of construction materials and amenities/improvements); and

(iv) whether the class is so numerous (numerous is defined as more than one) that individual assessment appeals would be impracticable.

Subject to the preceding criteria, the Board may deny the class, certify the class as proposed, divide the class into subclasses or treat each subclass as a class for the purpose of determining whether to certify a class or subclass. In the event the Board certifies the class as proposed or divides the class into certified subclasses, the Applicant and Taxing Authorities shall have thirty (30) days from the date of the written notice of the Board's certification decision to appeal the Board's decision to the Delaware County Court of Common Pleas. The filing of an appeal of class certification to the Delaware County Court of Common Pleas stays the valuation proceedings in front the Board and the Court of Common Pleas shall thereafter determine class certification and valuation.

Absent the filing of an appeal of class certification or sub-class certification to the Delaware County Court of Common Pleas, the Board shall hold a valuation hearing on the certified class or certified subclass on or before November 4th. The Board shall provide written notice of the date and time for certified class or subclass valuation hearings to the Applicant and Taxing Authorities.

d. Form of Written Election: The form of written election by each individual class member shall include a description of the class; a statement that the assessment under appeal is subject to increase, decrease, or no change; a statement of what costs, if any, (including Attorney's fees) may be claimed from the members; and a statement that the costs and attorney's fees shall be subject to approval by the Court of Common Pleas. A form of written election shall be filed for each individual class member and shall include the names of the property owners, the property address, the folio number, the property description and the current assessment. Each form of written election must be executed by the individual class member. Any individual property owner not filing a written form of election as required under these rules shall be EXCLUDED from any class certification.

e. Service of Documents: Applicant shall serve any and all documents pertaining to the Class Action that are filed and/or submitted to the Board of

Assessment Appeals and/or the Assessment Office simultaneously on the Solicitor of each Taxing Authority in which the properties are located.

f. Attorney's Fees: The Board of Assessment Appeals shall make no determination regarding counsel fees and costs.

g. Effect of Denial of Certification: If the Board denies certification to the class action as filed the Board shall conduct individual valuation hearings for each identified individual class member on or before November 4th. The Applicant and Taxing Authorities shall have thirty (30) days from the date of the written notice of the Board's valuation decision to appeal the Board's individual valuation decision to the Delaware County Court of Common Pleas.

h. Failure to Comply with Rules: The failure to comply with any of these rules may be grounds for dismissal of the appeal without hearing.

Approved by Board of Assessment Appeals on March 14, 2023

Approved by County Council to be immediately effective March 15, 2023