

NOTICE OF INTENTION OF APPEAL

RESIDENTIAL

COUNTY OF CHESTER, PA.

CK# \_\_\_\_\_

AN "ANNUAL APPEAL" MAY ONLY BE FILED FROM MAY 1 THROUGH THE FIRST BUSINESS DAY IN AUGUST OF EACH YEAR. CHECK HERE IF FILING AN ANNUAL APPEAL  See Rules & Regs.

AN "INTERIM APPEAL" MUST BE FILED WITHIN 40 DAYS OF THE MAILING DATE STATED ON THE "ASSESSMENT CHANGE NOTICE". CHECK HERE IF FILING AN INTERIM APPEAL  See Rules & Regs.

Last day to appeal \_\_\_\_\_

INSTRUCTIONS:

Every question must be answered. If the question does not apply to your appeal, answer "N/A" (not applicable). Incomplete or illegible applications will be returned. After the Board receives your appeal form, you will be notified of the date, time and place of your appeal hearing.

RETURN TO: BOARD OF ASSESSMENT APPEALS, 313 W. MARKET ST., SUITE 4202, P.O. BOX 2748, WEST CHESTER, PA 19380-0991 610-344-6105

HEARINGS ARE HELD AT THE GOVERNMENT SERVICES CENTER, 601 WESTTOWN RD., WEST CHESTER, PA (UNLESS OTHERWISE NOTED)

Tax Parcel Number: \_\_\_\_\_ Development Name: \_\_\_\_\_ (Please type or print) (Where Applicable)

OWNER'S NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PROPERTY LOCATION: (MUNICIPALITY) \_\_\_\_\_

BUILDING TYPE AND USE: \_\_\_\_\_

# of Stories: \_\_\_\_\_ Living Rm: \_\_\_\_\_ Dining Rm: \_\_\_\_\_ Kitchen: \_\_\_\_\_ Family Rm: \_\_\_\_\_

Bedrooms: \_\_\_\_\_ Other Rm.: \_\_\_\_\_ Other Rm.: \_\_\_\_\_ # Baths: \_\_\_\_\_ Central A/C: \_\_\_\_\_

1-Car Gar.: \_\_\_\_\_ 2-Car Gar.: \_\_\_\_\_ 3-Car Gar.: \_\_\_\_\_ No Gar.: \_\_\_\_\_ Acreage: \_\_\_\_\_

Basement: \_\_\_\_\_ Is Basement Finished? \_\_\_\_\_ Does Basement Have Outside Entrance?: \_\_\_\_\_

Loft: \_\_\_\_\_ Is Loft Finished? \_\_\_\_\_

Date of Purchase: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

Total Assessment Appealed As Appears On Assessment Change Notice or Real Estate Bills: \_\_\_\_\_

IMPORTANT: What do you believe is the Fair Market Value of this property? \_\_\_\_\_

If property is rented, state annual rent: \_\_\_\_\_

State your reason(s) for making this appeal: \_\_\_\_\_

Annual Appeal Only: Please supply 3 copies of a recent appraisal of your property. All appraisals must include both interior and exterior inspections. Absent an appraisal, please supply 3 copies of the sales data, including parcel numbers and photo prints of the front exterior for comparable properties that have sold in your neighborhood/school district within the last 12 months. See information sheet.

Have any changes been made after the purchase? Yes: \_\_\_\_\_ No: \_\_\_\_\_

Describe: Demolitions, New Construction, Additions, Remodeling, Repairs, etc.:

\_\_\_\_\_ Year: \_\_\_\_\_ Cost: \_\_\_\_\_

\_\_\_\_\_ Year: \_\_\_\_\_ Cost: \_\_\_\_\_

\_\_\_\_\_ Year: \_\_\_\_\_ Cost: \_\_\_\_\_

BY APPEALING, YOU OPEN YOUR PROPERTY TO THE RE-EVALUATION PROCESS IN WHICH YOUR PROPERTY ASSESSMENT MAY BE LOWERED, RAISED OR REMAIN THE SAME.

Home Phone No.: \_\_\_\_\_ Business Phone No.: \_\_\_\_\_

Please supply dates not available for hearing. There is no guarantee your hearing can be rescheduled. Signed: \_\_\_\_\_

Date: \_\_\_\_\_

PROCESSING FEE REQUIRED CHECK OR MONEY ORDER - PAYABLE TO "CHESTER COUNTY TREASURER" FEE WILL NOT BE REFUNDED FOR "FAILURE TO APPEAR" OR "APPEAL WITHDRAWAL"

# **CHESTER COUNTY BOARD OF ASSESSMENT APPEALS RESIDENTIAL APPEAL PROCEDURE, RULES AND REGULATIONS**

The following Procedure, Rules and Regulations shall apply to any and all interim and annual appeals including but not limited to those concerning Fair Market Value, exemptions, and appeals before the Board of Assessment Appeals of Chester County.

## **1. Notices Of Appeal.**

General – All notices of appeal shall be filed by an aggrieved party(ies). “Aggrieved Parties” shall be defined as the record owner of the property in question; any other party who is and/or may be responsible for the payment of real estate taxes on a particular property, may, with the permission of the Board, present an appeal before the Board. “Aggrieved Parties” shall also include any taxing district having an interest therein.

With the exception of a property owner of record, any party filing an appeal shall provide, with the Notice of Intention of Appeal, any and all documents under which said appellant claims to hold an interest in the property.

**Any Violation of the above Rules may constitute grounds to deny hearing the appeal.**

**ANNUAL APPEAL -** An appeal of total assessment. All annual appeals must be filed on or before the first business day in August of the given year. Any change in the assessment as a result of an annual appeal is effective for the following tax year and is not retroactive.

**INTERIM APPEAL -** An appeal of increase in assessment due to new construction. Example: dwelling, deck, finished basement, etc. An appeal form for an interim appeal must be filed in this office within forty (40) days of the date of notification of assessment change. Any change in assessment due to an interim appeal is effective commencing with the interim effective date. The property owner is expected to pay any interim tax invoice as issued with the established discount and face amount periods. If the property owner appeals and received a reduction, the taxing authority will refund accordingly.

## **2. Scheduled Hearings.**

Notices of the date and time of an assessment appeal will be sent to the party filing the Notice and to the record owner of the property. A third party notice will be sent only to the appellant’s legally-authorized representative. Taxpayers are advised that the appropriate municipality and school district are notified of the hearing.

## **3. Hearing Procedure: Document Production.**

- (a) In any and all assessment appeals in which appellant intends to present evidence to the Board, such as documentation and/or written appraisal reports, appellant shall produce three (3) copies of each such document to be presented at the time of hearing. All appraisals must include both interior and exterior inspections.
- (b) Based on the documentation provided by the property owner, the Board will determine a fair market value of the property. The Board will then by statute, apply the appropriate Common Level Ratio (CLR) to the market value to arrive at the new assessment.
- (c) In all cases where an appraiser testifies or provides an appraisal report to the Board and the said appraiser or any organization with which he is associated bases his fee in whole or in part on the outcome of the case or otherwise has a financial interest in the property, this information shall be disclosed to the Board at the time of the hearing.
- (d) Failure by a party to produce the required documents and/or failure to an appraiser to disclose information required to be disclosed may constitute ground to deny hearing the appeal.

## **4. Hearing.**

- (a) It is required that the party filing the appeal attend the hearing. If property is owned by more than one party, it is only necessary for one party to appear. Legal counsel and/or a Pennsylvania Certified Appraiser or a Certified Appraiser holding a temporary practice certificate issued by the Commonwealth of Pennsylvania may accompany appellant.
- (b) It is to be noted that only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent a client before the Board of Assessment Appeals. If property owner does not attend, an attorney must present letter of authorization.
- (c) All expert testimony relating to value (appraisals) shall be submitted in writing and signed by the Certified Appraiser; further, such reports shall conform to the Uniform Standards of Professional Appraiser Practice (USPAP).

## **5. No Guarantee of Postponements (please add dates NOT available in space provided on front of form)**

All appeals shall be heard by the Board at the time and date scheduled. Failure to appear at the scheduled time and date shall constitute abandonment of the appeal and will result in dismissal of said appeal. The property owner shall provide information such as a recent appraisal, recent sales of similar properties, settlement sheet and/or other documentation supporting the current market value. The annual appeal filing deadline is the first business day in August.

**The Chester County Board of Assessment Appeals.**

# IMPORTANT INFORMATION FOR PROPERTY OWNERS FILING A RESIDENTIAL APPEAL

## NOTICE OF INTENTION OF APPEAL FORM

It is critical that you complete the form to the best of your ability and that you state what you believe is the current "Fair Market Value" of your property. **As requested, please supply dates you are not available for a hearing. There is no guarantee that your hearing can be rescheduled.**

## PROCESSING FEE

The processing fee for each residential parcel appealed is \$25.00. The processing fee for parcels subject to preferential assessment under Act 319 or Act 515 and those seeking exemption is \$50.00. The fees are per parcel, apply to both interim and annual appeals and must be paid at the time of the filing. A check or money order is to be made payable to "Chester County Treasurer". This fee will not be refunded for failure to appear or withdrawal of the appeal.

## INTERIM APPEAL

Property owner with a newly constructed residence should bring the following to the hearing:

- Recent photo prints of the front and rear of the dwelling (1 set)
- 3 copies of the ALTA Settlement Statement, Closing Disclosure or HUD-1
- List of any items that were included outside of the recorded sale price and cost of the upgrades to your dwelling paid directly to the builder

Property owner who has added an addition, shed, pool, deck, patio, etc. to existing residence should bring the following to the hearing:

- Recent photo prints of improvements/renovations, additions, shed, porch, finished basement, etc. (1 set)
- 3 copies of documentation substantiating the cost/value of those items
- **Property owner who has purchased a lot and later built a dwelling on the lot, should bring the following:** 1) Copy of building permit. 2) Copy of building contract and invoices, including excavation, water and sewer connections, driveway, landscaping, tapping fee, etc. 3) Recent photo prints of the front and rear of the dwelling

## ANNUAL APPEALS

Property owner should bring the following to the hearing:

- Recent photo prints of front and rear of the dwelling (1 set)
- 3 copies of documentation in the form of a recent appraisal (preferably within 12 months of hearing date) and/or
- Documentation of recent sales of similar properties including front exterior photo prints (sales within 12 months or as recent as possible)
- If your recent new home purchase was an arm's length transaction, you may use your ALTA Settlement Statement, Closing Disclosure or HUD-1
- form from your settlement or a recent appraisal to establish your home's fair market value. If your new home was purchased in a short sale, bank sale, or a foreclosure, you must bring to your hearing a recent (6 months or less) appraisal.

Annual appeal value changes are not retroactive and impact tax bills prospectively (future bills).

**The Board of Assessment Appeals strongly encourages the property owner to present a recent appraisal report compiled for assessment appeal purposes. The report must be prepared by a Pennsylvania Certified Appraiser and include both an interior and exterior inspection.**

## APPEAL HEARING

You will be advised in writing of the date and time of your hearing. Notices are mailed at least 20 days prior to the hearing date. Your appeal may be presented to a single Board member who will hear your appeal and subsequently the three member Board will confer and review the merits of the appeal and render a decision to you in writing.

Your assistance is anticipated and appreciated. Thank you. BOARD OF ASSESSMENT APPEALS