

*District-Initiated Real Estate Tax Assessment Appeals*

The Board has the responsibility of funding a quality education equitably apportioned among all of the District's property owners. However, it is anticipated that certain property owners, though unknown at this time, will file tax assessment appeals for upcoming tax years, which appeals may result in a significant decrease in overall assessed property value throughout the District. Further, it may come to the District's attention in the future through, among other things, sales, conveyances, transfers, reports from the Pennsylvania State Tax Equalization Board ("STEB"), and/or other appraisal processes that certain properties are under assessed. This Policy authorizes the filing of assessment appeals related to properties within the District that may be under assessed so as to increase revenue and equity in the management of the District's tax base.

The Board hereby authorizes the Business Manager with the advice and assistance of the District's Solicitor for tax assessment matters and/or a retained professional appraiser, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Assessment Board, the Chester County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation. Notwithstanding the foregoing, the Business Manager may authorize counsel to file an appeal in order to comply with a filing or other legal deadline.