

District-Initiated Real Estate Tax Assessment Appeals

The Business Manager, in consultation with the District's counsel designated for assessment appeals ("Tax Appeal Counsel"), shall be responsible for identifying the properties to potentially be the subject of District-initiated tax assessment appeals.

The Business Manager, with the advice and assistance of Tax Appeal Counsel, is authorized to retain, enter into agreements with, and/or consult one or more professional appraisers to identify properties within the District that are under assessed, and/or as necessary to prosecute, defend, litigate, or resolve future assessment cases, whether resulting from appeals by the District or property owners.

When identifying properties to potentially be the subject of a District-initiated tax assessment appeal, the following procedure shall be followed:

1. The Business Manager or designee shall review county real estate sales records and prepare a listing of all taxable parcels that have sold within the two fiscal years leading up to the applicable appeal deadline where a positive variance of at least 20% exists between the sales price and the implied market value based on the existing assessment.
2. The Business Manager shall consult with the District's Tax Appeal counsel to identify those taxable parcels where the anticipated increase in real estate tax revenue to the District in the first year following a successful appeal exceeds \$10,000, and where the expense of pursuing such an appeal has a positive cost/benefit impact on the revenues of the District.
3. Parcels meeting the criteria above shall be selected for appeal and filed with the Chester County Board of Assessment prior to the applicable deadline.