

No. 624

SECTION: FINANCES

TITLE: District-Initiated Tax Assessment Appeals

CATASAUQUA AREA SCHOOL DISTRICT

ADOPTED: July 15, 2014

#624 — DISTRICT-INITIATED TAX ASSESSMENT APPEALS		1
1. Purpose	<p>It is the purpose of the Board to promote the fair and uniform taxation of property in the District. When a taxpayer believes that the taxpayer's property is over-assessed, the taxpayer may file a tax assessment appeal to seek to correct the over-assessment, so that the taxpayer does not pay more than its fair share of property taxes. When a property is under-assessed, the school district may file a tax assessment appeal to seek to correct the under-assessment, so that the property owner pays its fair share of property taxes and the other taxpayers in the district do not pay a greater proportion of the district property taxes to make up for under-assessed properties.</p> <p>This policy also provides a mechanism to determine when a tax assessment appeal should be filed with respect to any given property, based on the anticipated increase in taxes to be collected in the event of a reassessment, so that appeals are taken when they are most cost-effective.</p>	2
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		2. Authority
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3. Delegation of Responsibility	<p>The Board authorizes and directs the Solicitor to file a tax assessment appeal with regard to any property in the school district when the Superintendent determines, following consultation with a qualified appraiser, that the increase in annual property taxes payable with respect to a tax parcel or group of tax parcels which function as a single unit will be at least Ten Thousand Dollars (\$10,000.00) if the parcel or group of parcels were to be reassessed based on their actual current fair market value.</p> <p>The business office shall initially identify properties that have been recently sold for a purchase price that would justify an appeal if the purchase price is the true fair market value, and then the Superintendent, in consultation with a qualified appraiser, shall review the circumstances of each sale to determine whether an appeal is actually justified in a particular case. The Superintendent shall also consult with a qualified appraiser each year as to whether the current fair market value of other properties would justify an appeal under this policy.</p>	20
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