

Trial Court Level

Step 1: A Petition to Appeal the Board's Decision to Court is filed within 30 Days of Board Decision Notice

Respective Steps for each County

Delaware County

Chester County

Montgomery, Bucks, and Most Other Counties

Step 2:

"Call of the List"
A Meeting is held in early spring and Cases Involving a Dispute of Less Than \$50,000 In Taxes are Assigned to Arbitration, Matters over \$50,000 or complex legal issues are assigned to a judge. Taxpayer and taxing district simultaneously exchange appraisals within 60 days (For Income properties Rent Roll and Income and Expenses must be supplied to the taxing district)

Taxpayer must provide its appraisal to the taxing authority within 60 days after the filing of the Petition (For Income Properties Rent Roll and Operating statements must be supplied)

These specific counties tend to have case backlogs due to court procedures which make it difficult to set a trial date.

Step 3:

"Arbitration"
Held before a Panel of three Lawyers and based on the appraisals and other information an amicable resolution is often negotiated before hearing. (If not, after hearing result, either side can appeal for a hearing in front of a Judge) Due to scheduling conflicts arbitration hearings are often continued and rare if resolved in less than 1-2 years. *

"Trial Before Judge"
Matters of over 50,000 typically are held before a judge. This process usually is resolved within 1-2 years after petition is filed. *

The Case is usually placed on the Judge's Trial List in less than a month as most Cases are resolved within 1Year *

Most cases tend to get settled once there is an actual date of trial. A 2-4 year lag is not uncommon. *

*** IMPORTANT:** If your tax appeal process does continue past the year appealed the tax bills received during that time period must be paid at the original assessment. [NOTE: A letter accompanying payment should say "PAID UNDER PROTEST ESCROW 25%"] Fortunately, once the case is resolved if the outcome is a reduction, it dates back to the first January of the original tax year appealed. (July 1st for School Dist.) Thus a drawn out tax appeal, while frustrating, tends to result in a refund for every bill paid since the first tax year appealed. In addition, PA Law now provides for interest on refunds. (Although in a Settlement it is often waived.)

MR. O'BRIEN MAY BE CONTACTED AT 610-892-6834 OR JOSEPHOBRIEN@KASSABLAW.COM

NOTE: Very few cases are appealed beyond the Trial Court Level. In these rare cases please see Commonwealth Court Diagram found on KassabLaw.com

NOT INTENDED AS LEGAL ADVICE. EACH MATTER SHOULD BE REVIEWED BY AN ATTORNEY
Rev 6-08