

**DELAWARE COUNTY BOARD OF ASSESSMENT  
RULES AND REGULATIONS**

**1. STANDING TO APPEAL**

An owner or an individual having a direct and immediate pecuniary and substantial interest in a property may appeal an assessment to the Board. Examples of individuals having sufficient interest in a property to appeal include: equitable owners or lessees under a long-term lease responsible for payment of real estate taxes. Proof of standing to appeal must be provided to the Board upon request.

**2. DEADLINES TO APPEAL**

Annual Appeals - August 1st of the year preceding the year on appeal

Interim Appeals - Within 40 days of date on notice of change in assessment

Exemptions - August 1st preceding the year on appeal

Countywide Reassessment Appeals – See date on Notice.

**ALL APPEALS MUST BE HAND-DELIVERED OR POST-MARKED ON OR BEFORE THE LAST DAY TO APPEAL. FACSIMILE OR EMAIL APPEALS ARE NOT ACCEPTABLE.**

**3. APPEALS**

FORM OF APPEAL - All appeals must set forth in writing the assessment appealed (including the parcel number and location of the property which is the subject of the appeal) and the name and address to which the Board shall mail notice of the time and place of the hearing.

**A SEPARATE APPEAL FORM MUST BE SUBMITTED FOR EACH FOLIO APPEALED.**

**Online Appeal forms:**

<http://www.delcopa.gov/treasurer/forms/BOAAnnualappealForm.pdf>.

Forms are also available in the Board office or by calling the Board office.

**ADDRESS:** Appeals should be addressed to:

Delaware County Board of Assessment Appeals  
Government Center Building  
201 West Front Street  
Media, PA 19063

**SIGNATURE REQUIRED - All appeal forms must contain an original signature by the property owner or an attorney licensed to practice law in Pennsylvania.** Where the owner is a corporation, the appeal must be signed by a duly-authorized corporate officer or an attorney. If the appellant is not the owner but is an individual with standing to appeal, that individual must sign the appeal form and explain their interest in the property. In these cases, an owner is not required to sign the appeal form. Taxing districts may authorize their attorney to sign and file appeals but a letter of authorization from the taxing district must accompany the appeals. Proof of standing to appeal may be required at the discretion of the Board.

**PROCESSING FEES** – Effective March 1, 2008 County Council Resolution No. 2008-1 implemented a non-refundable processing fee for annual appeals. Residential appeals must be accompanied by a check in the amount of \$50.00; Commercial appeals and Exemption appeals must be accompanied by a check in the amount of \$100.00. Interim appeals and Reassessment appeals do not require a fee.

**NOTICES** - Notice of the hearing date will be sent to the property owner, appellant, the attorney listed on the appeal form and the taxing districts no less than twenty (20) days prior to the scheduled hearing date. Notice of the result of the hearing will be sent to the property owner, appellant, the attorney who signed the appeal form, and the taxing districts. **IT IS THE OBLIGATION OF THE APPELLANT AND HIS ATTORNEY (IF ANY) TO ADVISE THE BOARD OF ANY CHANGE IN ADDRESS.**

#### **4. BURDEN OF PROOF AND REQUIRED INFORMATION**

The burden of proof is on the appellant. The assessment is presumed to be correct until the appellant comes forward with competent and credible evidence to overcome the assessment.

An appellant should be prepared to present either an appraisal of the subject property prepared for the appellant or a recent sale of the subject property within one year of the valuation date for the appeal. It is the appellant's burden to prove the fair market value of the property under appeal. In the case of income-producing properties, income and expense statements for the past three (3) years and current rent rolls should also be provided with the appeal. Three copies of any appraisal must be submitted with the appeal or brought to the scheduled hearing.

**MARKET VALUE ANALYSIS OR BROKERS' PRICE OPINIONS ARE NOT SUFFICIENT EVIDENCE OF MARKET VALUE AND WILL NOT BE ACCEPTED.**

## **5. APPEARANCE AT THE HEARING / WITNESSES**

1. Only a property owner or an attorney licensed in Pennsylvania may present an appeal to the Board at the scheduled hearing. The property owner/appellant or his licensed attorney must appear at a hearing with any witness.
2. All witnesses providing testimony regarding any aspect of the fair market value of the subject property must disclose, under oath, whether any compensation paid is contingent on the result obtained at the hearing.
3. FAILURE TO APPEAR AT THE HEARING WILL RESULT IN THE APPEAL BEING DISMISSED AS AN ABANDONED APPEAL.
4. Hearings will be held in person with social distancing in place as required/recommended by public health officials. The Board may also hold virtual hearings using remote technology and/or telephone hearings. Reasonable accommodation will be provided upon request to those requiring assistance because of age or disability.

## **6. REQUESTS TO RESCHEDULE AND/OR POSTPONEMENTS**

All appeal hearings will be heard by the Board at the date and time scheduled. Requests to postpone a scheduled hearing may be granted at the discretion of the board but only where good cause is shown.