

## Filing a Board of Assessment Appeal

**Please Note:** Tax/Millage increases by a municipality or school district or property owners claiming personal or financial hardship will not be considered as a basis for reduction of property assessments.

**\*\*NON-REFUNDABLE PER PARCEL FILING FEE REQUIRED AT TIME OF FILING.  
CHECK OR MONEY ORDER PAYABLE TO COUNTY OF LEHIGH\*\***

**RESIDENTIAL-\$50.00 / COMMERCIAL-\$200.00 / EXEMPTION-\$200.00 / \$25.00 RESCHEDULE FEE  
Interim Appeals – Notice of Property Assessment/Change - No filing fee is required.**

### Instructions for Filing an Assessment Appeal:

1. Print or type all information on this form; all sections must be completed.
2. Sign and date the form and keep a copy for your records. ***Each Appeal Form must contain the original signature of the property owner; if the appeal is being filed by an attorney an Attorney Authorization Agreement must be included with this form, OR this form must contain signatures of both attorney and property owner. Any Appeal Form submitted by an attorney that is not signed by the property owner and/or does not include an Attorney Authorization Agreement will not be accepted.***
  - a. Please provide attorney contact information in the spaces provided.
3. A separate form and filing fee must be submitted for each parcel appealed at the time of filing.
4. Mail or deliver to: Lehigh County Assessment Office, Lehigh County Government Center, 17 S. 7th Street, Room 517, Allentown, PA 18101. ***“ORIGINAL” Appeal(s) must be received on or before August 1<sup>st</sup>, or by the date indicated on the Change of Assessment Notice. Postmarks and facsimile appeals will not be accepted as evidence of timely filing. Please see complete rules for appeals and up to date scheduling information on our website. [www.lehighcounty.org](http://www.lehighcounty.org).***

### Pertinent Information when Filing a Board of Assessment Appeal

- 1) All properties (Residential or Commercial):
  - a) Appraisals – appraisal reports completed by PA State Certified Appraisers or Broker-Appraisers within the last 12 months will be accepted.
    - i. Commercial properties: 5 copies must be submitted at least ten days prior to the hearing date.
    - ii. Residential properties: 1 copy of the appraisal report must be submitted at least ten days prior to the hearing date.
  - b) Recently Purchased Properties
    - i. Agreement of Sale
    - ii. Settlement Sheet
- 2) Rental Properties (Residential, Commercial, & Industrial) - Leases – bring copies (or a synopsis) of all leases in place for the property appealed.
- 1) Rules For Exemption Request:
  - a) Proof of non-profit status granted by the Commonwealth of Pennsylvania (State Tax Exemption).
  - b) Appropriate Internal Revenue Service ruling letter granting exempt status 501 (C) (3).
  - c) A list of most recent Board of Directors.
  - d) A copy of the deed.
  - e) A brief verified statement as to the current or prospective use of the property.

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CHECK OR MONEY ORDER PAYABLE TO: COUNTY OF LEHIGH\*\*  
RESIDENTIAL-\$50.00 / COMMERCIAL-\$200.00 / EXEMPTION-\$200.00 / \$25.00 RESCHEDULE FEE**

Type of Appeal (Please Check one each row)

- Residential: (Subdivision \_\_\_\_\_)  Commercial/Industrial  Exemption  
 Annual (Include Filing Fee)  Interim (No Filing Fee)

**Lehigh County - Assessment Appeal Form**

**I. Property Information**

Dist.: \_\_\_ Ward : \_\_\_ PIN: \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ \_\_\_ Parnum: \_\_\_\_\_

Address of Property: \_\_\_\_\_

Date Purchased: \_\_\_\_\_ Purchase Price: \_\_\_\_\_ Opinion of Value: \_\_\_\_\_

Are there any property description errors? \_\_\_ Yes \_\_\_ No If yes, please explain below:

State reasons for filing this appeal: \_\_\_\_\_

**II. Owner/Appellant Information**

Appeal filed on behalf of (check one): \_\_\_\_\_ Property Owner \_\_\_\_\_ School District \_\_\_\_\_ Municipality

Record Owner Name(s) \_\_\_\_\_

Appellant's Mailing Address: \_\_\_\_\_

Phone Number (daytime): \_\_\_\_\_

**Certificate of Appeal**

I/we hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I/we understand that false statements herein are made subject to the penalties of 18 Pa. C. S. Section 4904, relating to unsworn falsification to authorities.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Owner(s) of Record /Appellant

All Notices concerning this appeal will be sent to Appellant's mailing address unless Appellant appoints an Authorized Representative to receive all notices on behalf of Appellant. If an authorized representative or attorney is appointed, be sure to include Authorized Representative/Attorney Authorization Agreement along with this form.

**III. Authorized Representative or Attorney Information**

Name of Authorized Representative: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number (Daytime): \_\_\_\_\_

Signature of Authorized Representative: \_\_\_\_\_

**NOTE: If Appellant appoints an Authorized Representative, both Appellant and the Authorized Representative must sign this Appeal form. Please be sure to include the Attorney Authorization Agreement with this form.**