

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 Appellant appoints an Authorized Representative, both Appellant and the Authorized Representative must sign the Appeal form. If the appeal form does not contain signature of both Owner/Appellant and Authorized Representative or Attorney, the Attorney Authorization Agreement must be submitted with the appeal form.***
 - 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 1st, 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.***

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: 5 copies 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.

****NON-REFUNDABLE PER PARCEL FILING FEE, DUE 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**

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, which will then be sent to both the appellant's mailing address and the Authorized Representative

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. If this form does not contain signature of both Owner/Appellant and Authorized Representative or Attorney, the Attorney Authorization Agreement must be submitted with this form.