

Board of Assessment Appeals Policy
Scheduling of Subsequent Year Appeals Once an Appeal is Pending in Court

Please be advised that once an appeal is pending in the Court of Common Pleas the Board will not schedule a hearing for any subsequent appeals while the court appeal is pending.

Pennsylvania Assessment Law, Title 53 PaCS §8854(a)(5) (formerly Title 72 P.S. §5350) provides:

If a taxpayer or taxing district has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the appellant on the subject property for any valuation for any assessment subsequent to the filing of an appeal with the board and prior to the determination of the appeal by the board or the court.

The intent behind this section of the law is to eliminate unnecessary and duplicative appeals of subsequent years. All years on appeal may be determined by one court following one trial or in one settlement. If the Board of Assessment were to hear and determine appeals of subsequent tax years for properties already on appeal to the Court of Common Pleas, the intent of the automatic appeal provisions would be nullified and precious resources wasted.

Effective January 01, 2011