

February 2017

Client Advisory

COURT TO RULE ON DELAWARE COUNTY REAL ESTATE REASSESSMENT ORDER

As part of a residential tax appeal, allegedly backed by the Homebuilders of Delaware County, Judge Charles B. Burr, II has ordered a Delaware County, PA real estate reassessment. The Delaware County Board of Assessment has been given a deadline of July 1, 2017 to submit a preliminary timetable for completing the reassessment.

The County has filed a motion for reconsideration arguing that the Homebuilders of Delaware County are the "sponsors" of the appeal, and that it: (1) pursued and funded the litigation under a champertous agreement; (2) lacks standing to maintain the action; and (3) presented insufficient proof to establish pervasive inequities in assessment.

We are awaiting the Court's ruling on the County's motion for reconsideration and the Board of Assessment's preliminary reassessment timetable. The earliest a reassessment can be effectuated is tax year 2018, but reassessment notices are due on or before July 1st and a reassessment is not likely to take effect until tax year 2019 at the earliest.

The last countywide reassessment in Delaware County was implemented in 2000 based on 1998 "based year" market values. A new reassessment could significantly impact property taxes, and taxpayers in Delaware County should evaluate the potential tax increase or reduction before it happens.

<u>David Schneider</u> is a partner in Archer's <u>Real Estate Tax Appeal Group</u>. His primary practice is Pennsylvania property tax appeals where he has significant experience representing taxpayers in Delaware County. Please feel free to contact David at 215.246.3172 or <u>dschneider@archerlaw.com</u> to discuss how the Delaware County reassessment could impact your real estate taxes. He can help you evaluate any potential exposure to an assessment and tax increase as a result of a reassessment, and identify potential opportunities to minimize or even reduce your real estate taxes. There is no fee for a preliminary analysis of your property tax assessment.

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