



Lancaster County Appeal Procedures, Rules and Regulations – Quick Guide

Lancaster County Board of Assessment Appeals

Types of Assessment Appeals

Annual Assessment Appeal: An appeal initiated by the property owner without any change of assessment from the Assessment Office

Change of Assessment Appeal: An appeal initiated by the property owner following a change of assessment from the Assessment Office, this is also known as a 40-day Appeal

Reassessment Appeal: An appeal initiated by the property owner following a change of assessment from the Assessment Office to take effect for a countywide reassessment

Filing a Timely Appeal

Time for Filing: Annual Assessment Appeals must be filed by August 1st

Change of Assessment Appeals must be filed within 40 days from the date of the Change of Assessment Notice

Reassessment Appeals must be filed within 40 days from the date of the Reassessment Change of Assessment Notice or August 1st, whichever is later

Place for Filing: An Appeal Application shall be filed, for each parcel to be appealed, with the Board of Assessment Appeals at the Lancaster County Assessment Office:

150 North Queen Street, Suite 310, Lancaster, Pennsylvania 17603

Appeals may be filed by mail or in person during office hours, entrance to building is on Chestnut Street

Signing Appeal Form: All notices of property assessment appeal shall be executed by an owner of record. For corporation owners, an officer or duly authorized employee shall execute the notice of appeal. The principal of a partnership or sole proprietorship shall execute the notice of appeal. An application signed by a power of attorney for a property owner will be accepted. An Authorized Representative may be designated by a property owner to act on their behalf. Proper documentation indicating the signee's status as the appellant may be required.

Appeal Hearing and Presentation

Notice of Hearing: The date, time and location of an assessment appeal hearing will be mailed to the owner(s) of record; the property owner is responsible for notifying any representative, witness or attorney of the schedule

Purpose of Hearing: To determine fair market value of the subject property

Fair Market Value is defined as the price a willing, but not obligated, buyer would pay to a willing, but not obligated, seller; all uses taken into consideration; offered on the open market for a reasonable period of time

Procedure at Hearing: Time allotment for each appeal is approximately 5 to 15 minutes

Persons testifying will be required to sign an oath; during the appeal hearing the property owner or their agent shall state the basis of the appeal and shall make full and complete disclosure of information bearing on the property's fair market value; including the owner's opinion of value

Examples of information that may be considered as evidence when establishing fair market value:

- An appraisal made by a certified appraiser

- A recent deed confirming the purchase price for the property in an arms-length sale

- Recent sales of similar properties

- Market Value Analysis Report prepared by a realtor for the subject property

- Leases, rent schedules, income and expense reports as applicable for commercial or industrial properties

The board will render its decision; at a later date a notice of decision will be mailed to the property owner

Failure to produce documents or failure to appear at the hearing may constitute sufficient grounds for dismissal or denial of the appeal by the Board

Fees for Appeals

Annual Assessment Appeals: The fees vary depending on property classification; the appropriate fee must accompany the filing of an assessment appeal; the fee is due for each parcel being appealed

See the full Appeal Procedures, Rules and Regulations for the fee schedule

Change of Assessment Appeals: A filing fee shall not be required for an interim appeal, a 40-day appeal or an exemption request for any property, regardless of classification

Reassessment Appeals: There is no filing fee the year reassessment notices are mailed

The full Appeal Procedures, Rules and Regulations document is available on the Property Assessment website: LancasterCountyPA.gov/154/Property-Assessment