

## Legislation Text

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**File #:** 130668, **Version:** 0

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Urging the Board of Revision of Taxes to provide for a deadline extension for the filing of real estate market value appeals, or otherwise make arrangements to accept late appeals, for property owners who have not received responses to their First Level Reviews by October 7, 2013.

WHEREAS, In February 2013, Philadelphia property owners began receiving Notices of Proposed Valuation for tax year 2014 informing them of the new assessed market value of their properties; and

WHEREAS, The Office of Property Assessment instituted the First Level Review process for property owners who felt that the new proposed value of their property was incorrect; and

WHEREAS, Property owners who felt that the new proposed value of their property was incorrect were asked to submit a First Level Review request form and include evidence so that the Office of Property Assessment could evaluate the accuracy of their new property assessment; and

WHEREAS, Many property owners in the City of Philadelphia, especially those in neighborhoods which have experienced property value appreciation, believe that their properties have been grossly over-assessed which, if uncorrected, will result in large unfair tax increases in the coming year; and

WHEREAS, The Office of Property Assessment received approximately 49,000 First Level Reviews from property owners who believe that their property assessments are inaccurate; and

WHEREAS, The Office of Property Assessment has not yet completed processing all of the First Level Reviews and will not finish by the October 7, 2013 deadline for the filing of formal real estate market value appeals before the Board of Revision of Taxes; and

WHEREAS, Thousands of property owners who have relied on the First Level Review process as their last resort before formally appealing the new assessed market value of their properties will not have received a response to their First Level Appeals before the deadline to file a formal appeal; and

WHEREAS, The Board of Revision of Taxes has received far less appeals so far this year than originally projected which suggests that property owners are waiting for a response to their First Level Reviews before filing an appeal; and

WHEREAS, Less than two weeks before the formal appeal deadline, thousands of property owners will be notified that their First Level Review will not be processed before the appeal deadline; and

WHEREAS, This last minute notice virtually guarantees that many property owners will miss the formal appeal deadline while awaiting a response to their First Level Reviews; now therefore

RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA, That City Council hereby urges the Board of Revision of Taxes to provide for a deadline extension for the filing of real estate market value appeals,

or otherwise make arrangements to accept late appeals, for property owners who have not received responses to their First Level Reviews by October 7, 2013.