

# LATE APPEALS OF ALLEGHENY COUNTY ASSESSMENTS

In order to request a late appeal:

1. You must prepare the attached two page form stating a legally sufficient reason for your failure to file a timely appeal. **Do not file a Motion with the Department of Court Records or present a Motion to Judge R. Stanton Wettick.**

Please prepare a separate form for each property you seek to appeal. Valid reasons for a late appeal may include, but are not necessarily limited to, (a) administrative breakdown by Allegheny County, (b) fraud, (c) physical or mental infirmity that prevented the timely filing, or (d) overseas military service.

Examples of reasons that are legally insufficient and DO **NOT** qualify for a late appeal:

- I purchased the property after the appeal deadline or after a previous appeal hearing.
- I obtained an appraisal after the appeal deadline and it is lower than my assessment.
- I did not understand the assessment and/or the appeal process.
- I was on vacation/out of town for business during the appeal period.
- My spouse was supposed to complete the appeal form and did not.
- I contacted a lawyer to file my appeal and the lawyer did not file the appeal.
- My tax bills go to my mortgage company so I was unaware of my tax liability until after the appeal deadline.

**PLEASE NOTE:** If the requesting party did not have legal or equitable ownership in the property as of March 31 of the applicable tax year, the request will be denied because the requesting party does not have legal standing to file an appeal. Purchasing the property after the appeal deadline does not give rise to the "extraordinary circumstances" required for a late appeal. See Hanoverian, Inc. v Lehigh Bd of Assessment Appeals, 701 A.2d 288 (Pa Cmmw. 1997).

In other words, if you purchased the property after March 31 and did not have a sales agreement signed prior to that date, you cannot appeal until next year.

2. Mail or hand-deliver the forms to the Board of Property Assessment Appeals and Review (“the BPAAR”) at 3<sup>rd</sup> floor County Office Building, 542 Forbes Ave., Pittsburgh, PA 15219. If you mail the forms, the BPAAR suggests using a method that provides proof of mailing. If you hand-deliver the forms, please bring them to Room 334. BPAAR suggests making a photocopy of the forms for your records and asking the clerk to date/time stamp your copy. **If any part of the form is incomplete, it will not be accepted.**
3. Notify all three taxing bodies (Allegheny County, Local Municipality, and School District) of the request by sending them a copy of the form or forms you’ve prepared. A certificate of service is included in the Petition. Failure to provide notice will result in dismissal of the request.
4. The BPAAR will administratively review all forms to determine if it states a legally sufficient reason for a late-filed appeal.
  - a) If a legally sufficient reason is not stated on the form, BPAAR will deny the request and issue a denial letter.
  - b) If a legally sufficient reason is stated on the form you will be asked to attend a presentation session. All parties will be notified via US mail of the scheduled presentation date. At the presentation session, the requesting party must provide evidence supporting the stated reason for the late-filed appeal.
5. If BPAAR denies the request and you wish to appeal the denial to the Court of Common Pleas, you must file a Statutory Appeal with the Department of Court Records and pay a filing fee.
6. BPAAR cannot give legal advice and encourages you to seek legal counsel with respect to any questions regarding this procedure.

**BOARD OF PROPERTY ASSESSMENT APPEALS AND REVIEW  
REQUEST FOR LATE FILED APPEAL**

Year of Appeal:

Parcel Identification Number:

Address of Property if different from address of property owner(s):

Name(s) and Address of Property Owner(s):

I hereby affirm that I have sent a copy of this request to the three taxing body parties of interest to this appeal (Allegheny County, the Local Municipality, and the School District) at the addresses below. I also understand that false statements made herein are subject to the penalties of 18 Pa. C.S.A. §4904 relating to unsworn falsification to authorities.

\_\_\_\_\_  
Signature of Property Owner or Individual making the request

**1. County of Allegheny**  
Andrew F. Szefi, Esquire, Solicitor  
445 Ft. Pitt Commons Boulevard, Suite 300  
Pittsburgh, PA 15219

**3. School District**

**2. Local Municipality**

**BOARD OF PROPERTY ASSESSMENT APPEALS AND REVIEW**  
**REQUEST FOR LATE FILED APPEAL**

1. \_\_\_\_\_  
is / are the owner(s) of real property in Allegheny County, Pennsylvania.
  
2. The three bodies that levy taxes on this property are:  
Allegheny County;  
  
Local Municipality: \_\_\_\_\_  
  
School District: \_\_\_\_\_
  
3. The property in question is located at: \_\_\_\_\_  
  
\_\_\_\_\_ and is known as  
  
Parcel Identification Number: \_\_\_\_\_
  
4. Date I/we attempted to file the appeal \_\_\_\_\_
  
5. The reason(s) I / we did not file a timely appeal is / are:

(You may attach additional pages if you need more space.)

**BOARD DECISION**

On this \_\_\_\_\_ day of \_\_\_\_\_, 2016 the Allegheny County Board of Property Assessment Appeals and Review shall schedule a presentation session for /DENIES this request for a late filed appeal.

By \_\_\_\_\_