

Lehigh County Tax Assessment Appeals Packet Instructions

These instructions are for Filing a Petition for Appeal from the Decision of the Board of Assessment Appeals of Lehigh County for Pro Se Litigants

Assessment appeals involve the application of rules of law, rules of procedure, and rules of evidence. According to Pennsylvania law, if the owner of the property is a corporation or association, the appeal must be filed and handled by an attorney. Otherwise you are not required to have a lawyer, but the law requires that the same legal standards apply to all, whether or not you are represented by an attorney.

1. **TIME OF APPEAL**

Petitions for Appeal from the Decision of the Board of Assessment Appeals to the Court of Common Pleas shall only be filed after the taxpayer receives the Notice of Formal Assessment from the Lehigh County Board of Assessment Appeals.

Note: Petitions for Appeal must be filed within 30 days after the mailing date on the Notice of Formal Assessment.

2. **COMPLETING THE TAX ASSESSMENT APPEALS PACKET**

The Lehigh County Tax Assessment Appeals Packet is available on the Court of Common Pleas of Lehigh County website at <http://www.lccpa.org>.

Note: A separate Lehigh County Tax Assessment Appeals Packet must be complete for each parcel.

The Lehigh County Tax Assessment Appeals Packet includes the following forms:

- Supreme Court of Pennsylvania Court of Common Pleas Civil Cover Sheet
- Petition and Verification (pages 1-4)
- Certificate of Service (page 5)

- Complete all Forms in the Lehigh County Tax Assessment Appeals Packet by filling in all available fields
- Print one (1) copy of the completed Lehigh County Tax Assessment Appeals Packet
- Sign the Petition (page 3) Note: The Petition must be signed by all of the property owners of record.
- Add one (1) true and correct copy of your Formal Tax Assessment Appeal form to the Petition and label as "Exhibit A"
- Add one (1) true and correct copy of the Board Decision Notice to the same Petition and label as "Exhibit B"
- Sign and date the Verification (page 4)
- Do not** sign and date the Certificate of Service (page 5) at this time. Retain for use after filing the Petition and Verification.

3. **FILING**

You must file the completed Petition, Exhibits and Verification within 30 days after the mailing date on the Notice of Formal Assessment. You may file electronically, in person or by mail. **Please note that filing in person or by mail incurs an additional charge of \$1.00 per page conversion fee to electronically file the document.**

Filing Electronically

Upload the following into the Odyssey File & Serve (OFS) electronic filing system at <https://pennsylvania.tylertech.cloud/ofswb>

- One (1) Supreme Court of Pennsylvania Court of Common Pleas Civil Cover Sheet
- One (1) **original** Petition and Verification which contains the **original** signatures of all of the property owners of record and Exhibits

- Once accepted, a time-stamped copy will be provided to you through your email address in order for you to serve the interested parties

Filing in Person

Take the following to Lehigh County Clerk of Judicial Records-Civil Division located at 455 West Hamilton Street, Allentown, PA, Room 122. Hours of Operation: Monday - Friday, 8:00 am to 4:30 pm

- One (1) Supreme Court of Pennsylvania Court of Common Pleas Civil Cover Sheet
- One (1) **original** Petition and Verification which contains the **original** signatures of all of the property owners of record and Exhibits
- If you wish for the Clerk of Judicial Records-Civil Division office to electronically file the documents, please provide the filing fee of \$177.50 along with a \$1.00 per page conversion fee for the e-filing service. Payment can be made via cash, check, or money order. Make checks payable to the Lehigh County Clerk of Judicial Records. Credit cards are accepted but there is additional 2.9% fee for credit card use
- Give everything listed above to the Clerk of Judicial Records. The Clerk will electronically file the documents and provide a time-stamped copy to you in order for you to serve the interested parties

Filing by Mail

Note: A filing is not completed until it is received by the Clerk of Judicial Records. Allow enough time.

Mail the Following to: Clerk of Judicial Records-Civil Division, Room 122
Lehigh County Courthouse
455 Hamilton Street
Allentown, Pennsylvania 18101

- One (1) Supreme Court of Pennsylvania Court of Common Pleas Civil Cover Sheet
- One (1) **original** Petition and Verification which contains the **original** signatures of all of the property owners of record and Exhibits
- If you wish for the Clerk of Judicial Records-Civil Division office to electronically file the documents, please provide the filing fee of \$177.50 along with a \$1.00 per page conversion fee for the e-filing service. Payment can be made via check or money order. Make checks payable to the Lehigh County Clerk of Judicial Records
- One (1) 9"x12" self-addressed stamped envelope with at least \$1.90 United States postage on the return envelope. This envelope is needed by the Clerk's office to return the time-stamped copy to you for service

Note \$1.90 is enough postage for up to 6 ounces by First Class mail in a flat 9"x12" envelope. If you believe the weight of the envelope for your copies will weigh more than 6 ounces, check with the postal service for your estimated return postage before you mail everything to the Clerk of Judicial Records.

- Wait for the time-stamped photocopy to be returned to you before proceeding to the next step.

4. **SERVICE**

Immediately after the petition, Exhibits and Verification have been filed with the Clerk of Judicial Records, or after you have received by mail the time-stamped copies from the court, mail one (1) time-stamped copy of the Petition, Exhibits and Verification to each of the parties listed below.

Note: The copies may be sent by First Class mail. Certified mail is not required.

Keep one (1) time-stamped copy for your records

Mail one (1) to each of the following:

Lehigh County Board of Assessment Appeals
Lehigh County Government Center
Rebecca J. Prince, Esq
17 South Seventh Street Room 517
Allentown PA 18101

The School District in which the property is located.

You can find addresses for Lehigh County School Districts at:
<http://www.mylehighcountyproperty.com>
Click on "Government Contacts"

County of Lehigh Department of Law
Lehigh County Government Center
17 South Seventh Street Room 440
Allentown PA 18101

The City, Township or Borough in which the property is located

You can find addresses for the City, Township or Borough at
<https://www.mylehighcountyproperty.com>
Click on "Government Contacts"

5. **CERTIFICATE OF SERVICE**

The Certificate of Service form must be **filed** with the Clerk of Judicial Records no later than 30 days after the filing of the Petition, Exhibits and Verification.

After you have mailed copies to all interested parties, complete the following.

Complete Certificate of Service (page 5)

Fill in the date that you mailed copies to the interested parties

Sign and date

Make sure all fields are complete including Borough address, School District address, Caption and file number.

File the Certificate of Service with the Clerk of Judicial Records-Civil Division, either in person or by mail

6. **APPEAR FOR A STATUS CONFERENCE**

You will receive a letter from the court giving you the date, time and location to appear for a status conference.