

Alert

September 20, 2022



City of Philadelphia Real Estate Assessment Appeals

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The City of Philadelphia has extended the deadline for the filing of a first level review of real estate assessment appeals to October 14, 2022. As such, there may be some confusion about this recent extension.

A first level review is essentially a request to the City's Office of Property Assessment to reconsider its own assessment. It is an informal request for which the City has the ability to revise the deadline. However, the statutory deadline for filing a formal appeal to the Board of Revision of Taxes (an authority distinct from the Office of Property Assessment) has not been changed from October 3, 2022. It cannot be changed without legislative action. In prior years, a first level review would precede an appeal to the Board of Revision of Taxes, and the Board appeal could be avoided.

This year, the new extension may result in the anomaly of the informal first level review being filed after the deadline for filing a statutory appeal with the Board of Revision of Taxes. If a first level request is filed, the taxpayer may need to make two filings to ensure the taxpayer's rights are protected. Put differently, if a taxpayer is going to file only one appeal, it is the statutory appeal to the Board of Revision of Taxes that must be filed in order to protect the taxpayer's appeal rights. This must be filed by no later than October 3, 2022.

Please contact Cheryl Upham, (215) 665-4193, or Joseph Bright, (215) 665-2053, of our state and local tax team if you would like further details.



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