

BERKS COUNTY ASSESSMENT APPEAL FORM

Regular / Change / Clean & Green / Breach or Rollback

Berks County Services Center, Assessment Office
633 Court St., 3rd Floor, Reading, PA 19601

Website: www.co.berks.pa.us
E-mail: assessment@countyofberks.com

Phone Number: 610-478-6262

Non-refundable filing fee \$25.00 for residential/farm class \$100.00 for all other classes.

READ BOTH SIDES. IT MUST BE FULLY COMPLETED AND SIGNED. INCOMPLETE FORMS WILL BE RETURNED AND MAY VOID YOUR APPEAL.

A check payable to the "County of Berks" must accompany the original signed, completed appeal form for each parcel that is being appealed. The appeal and filing fee must be received by the filing deadline. The appeal and any attachments may be filed by mail at the above address. **Appeal forms may not be sent via e-mail or fax.**

An appeal **must be filed** by the legal or equitable owner of the property; an attorney representing the legal or equitable owner; an individual possessing a valid power of attorney (copy must be attached) or a taxing authority. One of the above referenced **must be present** at the appeal hearing.

An appeal by an irrevocable trust, company, LP, LLC, corporation, partnership and/or anything not in the name of a person or persons **must be filed** by an attorney and the attorney **must be present** at the appeal hearing.

Settlement sheet and builder's contract are required for newly built homes purchased within the past 6 months.

BASIS FOR APPEAL:

The law presumes the assessment value is correct until proven otherwise. You have a valid claim for reduction if you can provide legally sufficient evidence to justify a reduction based on the property's "fair market value" at the time the appeal is filed. The burden of proof is on the appellant, and fair market value is not necessarily the most recent purchase price.

Fair market value is defined as "the price which a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, considering all uses to which the property is adapted."

Fair market value may be demonstrated by:

- A current appraisal within the past 6 months by a qualified appraiser.
- Documented sales of at least 3 similar properties within the last 6 months. Documented sales are shown by real estate sales sheets. Property information and pictures are necessary for the comparable properties.
- Income and expense data is required for commercial properties and multi-unit apartments.

Please provide a picture of the subject property

Appellant must provide one copy of all evidence submitted, to be retained within the appeal file.

NO BASIS FOR A REDUCED ASSESSMENT:

Tax increases by a municipality or school district; or property owners with personal financial hardship cannot be considered as a basis for a reduction of property assessments.

STATE REASONS FOR FILING THIS APPEAL _____

IMPORTANT:

Appointments for appeal hearings **will not** be rescheduled.

Regular appeals – please list dates you are **unavailable** during August, September and October.

All other appeals – please list dates you are **unavailable** within 90 days of the notice mailing date.

DATES UNAVAILABLE: _____

Failure of Appellant to appear at the hearing shall be considered an abandonment of the appeal.

PROPERTY ID. NUMBER _____ - _____ - _____ - _____ - _____ CLASS _____
(Pin Number) (Last 3 spaces are not applicable for all property ID numbers.)

Property ID Number and Class may be found on the current county tax bill or the change in assessment notice. Class will determine the filing fee.

RECORD OWNER(S) NAME _____
owner _____ tenant _____ (check one)

APPELLANT (if neither of the above) _____

MAILING ADDRESS _____
 Check if new mailing address _____

PROPERTY SUBJECT OF APPEAL _____
Number Street/Road City/Twp/Boro

Appeals received after the filing deadline, whether or not mailed prior thereto, will be rejected as untimely filed.
A regular appeal, effective for the following tax year, must be filed between July 1 and August 15.
An appeal of a change in assessment must be filed within 40 calendar days of the mailing date on the notice.

WHAT IS THE PROPERTY USE? _____ LOT SIZE/ACREAGE _____

DATE PURCHASED _____ PURCHASE PRICE _____

CURRENT ASSESSMENT _____ YOUR OPINION OF VALUE OF PROPERTY _____

HAS THE PROPERTY BEEN APPRAISED IN THE LAST 6 MONTHS? _____ IF YES, ATTACH A COPY FOR FILE.

APPRAISAL AMOUNT (within past 6 months) \$ _____ DATE _____

REASON FOR THE APPRAISAL _____

The Berks County Board of Assessment Appeals operates under laws established by the General Assembly of the Commonwealth of Pennsylvania. This form is for guidance only and does not constitute legal advice.

CERTIFICATE OF APPEAL

I/We hereby declare my/our intention to appeal from the assessed valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. §4904, relating to unsworn falsification to authorities.

I/We understand the filing fee is non-refundable.

SIGNED _____ DATE _____

EMAIL ADDRESS _____ PHONE # (daytime) _____
(home/cell) _____

LIST BELOW ANY ADDITIONAL PARTY TO BE NOTIFIED OF THE PROCEEDINGS OF THIS APPEAL:

NAME _____
ADDRESS _____

DO NOT WRITE BELOW THIS LINE

DATE OF DISPOSITION _____ BOARD MEMBERS _____

Disposition
raised _____ FINAL MKT ASSMT _____
lowered _____
denied _____ FINAL C/G ASSMT _____

COMMON LEVEL RATIOS

2004	90.4%
2005	86.3%
2006	80%
2007	75%
2008	68.1%
2009	65.7%
2010	67.7%
2011	70.1%
2012	73.2%
2013	77.9%
2014	78.1%
2015	76.3%
2016	75.6%
2017	74.3%
2018	72.3%
2019	68.5%
2020	62.2%
2021	56.3%
2022	52.0%
2023	45%

ASSESSMENT APPEALS

- The Common Level Ratio for 2023 is 45%.

Examples:

Property Value	Common Level Ratio	Accurate Assessment
\$100,000	x .45	= \$45,000
\$250,000	x .45	= \$112,500
\$575,000	x .45	= \$258,750
\$1,890,000	x .45	= \$850,500

June 15, 2022

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2021. STEB is governed by the provisions of Chapter 15 of the Community and Economic Development Enhancement Act, the act of June 27, 1996 (P.L. 403, No. 58); 71 P.S. §§ 1709.1501, et seq.

The law requires the State Tax Equalization Board to use statistically acceptable techniques, to make the methodology for computing ratios public and to certify, prior to July 1, the ratio to the Chief Assessor of each county annually.

The statistically acceptable technique which the Board used for the 2021 Common Level Ratio is to determine the arithmetic **median** of the individual sales ratios for every valid sale received from the county for the calendar year 2021.

The methodology used is to include every valid sale as verified by the county assessor. The State Tax Equalization Board has defined high and low limits by computing outliers based on an interquartile range (IQR-factor of 3) to establish an upper and lower boundary. This outlier trimming is based on standards recommended by the International Association of Assessing Officers (IAAO). After the boundary limits are defined, the State Tax Equalization Board has utilized the remaining valid sales, rejecting those sales which exceed the limits. The resulting arithmetic median ratio is the ratio which the State Tax Equalization Board is certifying as the Common Level Ratio for each county for 2021.

The Common Level Ratios for 2021 are listed on the back of this page.

STATE TAX EQUALIZATION BOARD

Peter Barsz, Board Chairman
Brittany Mercadante, Member
Gary Baker, Member

2021 COMMON LEVEL RATIOS - Certified

Ratios to be used from July 1, 2022 to June 30, 2023

County	CLR
*Adams	87.5
*Allegheny	63.6
Armstrong	40.7
Beaver	14.8
*Bedford	71.7
*Berks	45.0
*Blair	85.9
Bradford	23.1
*Bucks	7.3
*Butler	7.1
*Cambria	16.5
Cameron	23.9
Carbon	24.3
Centre	21.4
*Chester	39.5
*Clarion	29.1
Clearfield	10.1
*Clinton	63.6
Columbia	17.3
Crawford	21.3
*Cumberland	85.7
*Dauphin	52.4
*Delaware	72.8
Elk	25.1
*Erie	71.1
*Fayette (sales Jan to Sep)	51.9
*Forest	14.6
*Franklin	9.5
*Fulton	26.6
*Greene	45.6
Huntingdon	15.3
*Indiana	94.0
*Jefferson	27.3
*Juniata	10.7
*Lackawanna (sales Jan to June)	8.2
*Lancaster	68.1
*Lawrence	60.0
*Lebanon	71.9
*Lehigh	63.6
*Luzerne	76.0

County	CLR
*Lycoming	56.0
*McKean	80.6
Mercer	14.3
Mifflin	28.5
*Monroe	60.5
*Montgomery	39.6
*Montour	55.4
Northampton	21.7
*Northumberland	12.2
*Perry	71.1
*Philadelphia (sales Jan to Aug)	92.6
Pike	12.1
*Potter	22.9
Schuylkill	26.2
*Snyder	11.9
Somerset	23.6
*Sullivan	55.1
Susquehanna	22.1
*Tioga	51.6
*Union	55.6
*Venango	65.8
Warren	19.0
*Washington	84.3
*Wayne	57.0
*Westmoreland	11.0
Wyoming	14.2
*York	65.9

*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100

CLR's are to be used in the Appeal Process **ONLY** and not used to set Market Value.

CLR **Factors** can be found on the Department of Revenue's website at <https://www.revenue.pa.gov/TaxTypes/RTT/Pages/Common%20Level%20Ratios.aspx>