

RESOLUTION 2019-15
A RESOLUTION OF THE LONDONDERRY TOWNSHIP BOARD OF
SUPERVISORS ADOPTING A POLICY FOR CHALLENGING THE ASSESSED
VALUE OF MATERIALLY UNDER-ASSESSED PROPERTIES LOCATED WITHIN
THE TOWNSHIP AND SUBJECT TO REAL ESTATE TAX

WHEREAS, Londonderry Township is a township of the second class in the County of Dauphin, Commonwealth of Pennsylvania (the "Township") and is both a municipality and a taxing district under the Consolidated County Assessment Law, 53 Pa.C.S. § 8802, et. seq.; and

WHEREAS, the Board of Supervisors of Londonderry Township (the "Board") desires to establish a policy for initiating tax assessment appeals before the Dauphin County Board of Assessment Appeals, or any other body designated by law to hear said appeals, challenging the assessed value of certain properties located within Londonderry Township; and

WHEREAS, the Board recognizes that where a property is materially under-assessed the Township may not receive the actual amount of tax revenue it is entitled to receive; and

WHEREAS, the Board believes that it is in the best interest of Township residents to establish a policy for initiating assessment appeals against owners of materially under-assessed properties that may result in increased property assessment values and revenue in the Township.

NOW THEREFORE, BE IT IS RESOLVED THAT:

Where the Township becomes aware that there exists reasonably reliable documentation evidencing that the fair market value of property located within the Township exceeds the implied fair market value of said property by 50% based on the current assessed value and applicable common level ratio, said documentation having been provided to the Township by the property owner in the context of an application to the Township or code enforcement by the Township, the Township shall:

1. Refer the matter to its Treasurer for review to determine, in consultation with legal counsel, whether the filing of an Assessment Appeal is appropriate.
2. Entertain a motion to initiate the filing of an Assessment Appeal, before the Dauphin County Board of Assessment Appeals where it has been determined that the filing of an Assessment Appeal is appropriate.
3. Apply the policy equally to all property classifications within the Township without distinction between commercial vs. residential or other types of properties.


LONDONDERRY TOWNSHIP

DAUPHIN COUNTY, PENNSYLVANIA

By: 
Chair/Vice Chair, Board of Supervisors

CERTIFICATION

I hereby certify that this Resolution was adopted by the Board of Supervisors of Londonderry Township, this 7th day of October, 2019.


Secretary