



## BOARD OF REVISION OF TAXES

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# Late Filing - MARKET VALUE APPEAL (Nunc Pro Tunc)

## What is “nunc pro tunc”?

The phrase ‘nunc pro tunc’ means ‘now for then’ and is applied to acts allowed to be done after the time they should be done with the same effect as if they were done on time.

## Why do I have to file a nunc pro tunc appeal?

The statutory time limit for filing a tax assessment appeal set forth in the assessment law is mandatory, and generally, judicial extensions of an appeal period will not be granted. In Pennsylvania, real estate market value appeals are due the first Monday in October of the year preceding the tax year in question.

## Will the Board accept my appeal if it’s filed nunc pro tunc?

A petition for appeal nunc pro tunc may be granted when it is shown that extraordinary circumstances involving fraud or its equivalent, duress, or coercion, have caused delay in the filing of an appeal. For appeal purposes, negligence on the part of administrative officials may be deemed the equivalent of fraud, and the wrong thus committed may be corrected by means of a petition for appeal nunc pro tunc filed within a reasonable time.

The burden of proof, to show negligence or fraud, on the part of the public officials is upon the taxpayer.

## Is there a form or petition to fill out?

**Yes.** Please complete the form **PETITION SEEKING PERMISSION TO APPEAL MARKET VALUE LATE**. You must complete a separate application for each property appealed.

The Board of Revision of Taxes will assign you a hearing date, at which time you must present your case before the Board. If the Board grants your petition, your applications will follow normal processing channels as if timely filed.

All decisions by the Board will be mailed in writing within 30 days of your hearing date.

**PETITION SEEKING PERMISSION TO APPEAL MARKET VALUE LATE (NUNC PRO TUNC)**

I request the Board's permission to file a **Real Estate Market Value Appeal** for the following assessments of real property:

<b>PROPERTY ADDRESS APPEALED:</b>
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<b>OPA ACCOUNT NUMBER:</b>
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<b>TAX YEAR(S) OF APPEAL:</b>
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Petitioner Name: \_\_\_\_\_

Petitioner Company/Firm: \_\_\_\_\_

Petitioner Mailing Address: \_\_\_\_\_

Petitioner City, State, Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

I understand that **Real Estate Market Value Appeals** are due the first Monday in October of the year preceding the tax year in question. I understand that I need permission from this Board to allow me to file a late (nunc pro tunc) appeal after the expiration date.

I understand that permission to file late can only be granted if I, as the Petitioner, allege and prove:

- That the delay in filing was caused by “non-negligent happenstance” or unique and compelling factual circumstances.

or

- That the delay in filing was caused by extraordinary circumstances involving fraud or wrongful or negligent act of a public official.

***Please state in detail the non-negligent and unique facts that prevented you from filing timely, including the date of the unique and compelling circumstance and why you did not file the petition until now:***

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<b>FOR OFFICE USE ONLY.</b> Date Received:
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