



BOARD OF REVISION OF TAXES

The Curtis
601 Walnut Street, Suite 325 East
Philadelphia, PA 19106
Phone: (215) 686-4343/9283

E-mail: appealinquiry@phila.gov
www.phila.gov/BRT

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 will review your petition and render a decision via mail. If the Board grants your petition, your application will follow normal processing channels as if timely filed.

Petitions should be filed via mail, email, or in-person at the address above.

DO NOT FAX YOUR APPEAL. DO NOT DUPLICATE.

