

ORDINANCE

An Ordinance Enacting Appeal Procedures Rules and Regulations for Board of Assessment Appeals of Susquehanna County.

Be it enacted and ordained that Susquehanna County does hereby enact and adopt the Appeal Procedures Rules and Regulations attached for Board of Assessment Appeals of Susquehanna County.

Enacted and Ordained this 16th day of July 1984.

Jack M. Muter
Chairman and County Commissioner

Doug W. Manks
County Commissioner

Henry J. Bruce
County Commissioner

ATTEST:

Ernest R. [Signature]

CHIEF CLERK

APPEAL PROCEDURES RULES AND REGULATIONS
BOARD OF ASSESSMENT APPEALS OF SUSQUEHANNA COUNTY

A. GENERAL RULES

1. TIME FOR FILING: All appeals from the assessment of real estate must be properly filed with the Board of Assessment Appeals not later than 4:00 P.M., prevailing time, September 1st of each year. Any appeal notice received after the filing date, whether or not the same was mailed prior thereto, will be rejected as untimely filed.

2. PLACE FOR FILING: An appeal notice from the assessment of real estate shall be filed with the Assessment Office of Susquehanna County, County Courthouse, Public Ave., Montrose, Pa. 18801. Appeals may be filed by mail subject to the limitations set forth in Rule 1. Appeals may also be filed in person at the Susquehanna County Courthouse, Assessment Office, Monday through Friday, between the hours of 8:00 A.M. and 4:00 P.M., prevailing time.

3. APPEAL HEARINGS:

a) EVIDENCE: The Board will not be bound by the strict rules of evidence normally applied in the Courts. The Board may, in its discretion, hear any and all evidence which it considers probative and helpful in deciding the appeal. A record owner of property under consideration may offer his or her opinion of its value either orally or in writing. The Board will not receive valuation testimony from anyone other than an owner unless a complete and written appraisal report upon which such testimony shall be based has been filed with the Board in accordance with these Rules.

b) CHIEF ASSESSOR'S REPORT: The Chief Assessor may, if he deems it necessary, file an appraisal report which may consist of a standardized report form to which the Assessor has attached a reproduction of the official property record card and a list of all comparables or other supporting data together with his final opinion of value.

If the Chief Assessor chooses to utilize this option, his written appraisal report shall be filed and served on the appellant and all other interested parties at least three (3) days prior to the scheduled hearing.

Except where the Board shall direct otherwise, any party filing a written appraisal report with the Board, shall file the same by lodging a signed original and two (2) copies with the Board.

c) PROCEDURE AT HEARING: At all hearings the Board will sit to hear such evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his agent shall state the basis of the appellant's appeal and shall make a full and complete disclosure of appellant's information bearing on the property's fair market value. The Board may examine the appellant or witnesses appearing on appellant's behalf and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will render its decision.

d) FAILURE TO APPEAR AT HEARING: FAILURE OF APPELLANT TO APPEAR AT THE HEARING, AFTER DUE NOTICE THEREOF, SHALL BE CONSIDERED AN ABANDONMENT OF THE APPEAL AND SHALL BE GROUNDS FOR DISMISSAL.

4. POSTPONEMENT OF HEARING:

a) All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least five (5) adys before the date set for hearing, and shall set forth the grounds relied upon in support thereof.

b) The Board conducting the hearing shall have the right to continue the said hearing from day to day, or to adjourn it to a later date, or to a different place, by announcement thereof at the hearing or by other appropriate notice.

5. SIGNING APPEAL FORM: All notices of property assessment appeal shall be executed by an aggrieved party of record. In cases in which a corporation shall be aggrieved party, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officer, or by a duly authorized employee of the aggrieved corporation which shall be accompanied by a verified (See 18 PaCS Section 4904) certification that he is authorized to act on behalf of the corporation. In all cases in which a partnership or sole proprietorship be the aggrieved party, a principal of such business organization shall execute the notice of appeal.

PROPER DOCUMENTATION INDICATING APPELLANT'S STATUS AS AN AGGRIEVED PERSON SHALL BE REQUIRED.

6. AUTHORIZED REPRESENTATIVE: In cases in which the appellant does not attend the hearing of assessment appeal, his authorized representative shall produce a Power of Attorney executed by the appellant and verifying the representative's authority to appear and to act on behalf of the appellant. Such authorization shall be submitted to the Board before a hearing date will be scheduled.

7. LESSEE APPELLANT: In the event that an appeal involves Leased property in which the lessee is responsible for the payment of all real estate taxes on the property, the owner or lessee shall produce verified copies of the lease.

8. NOTICE OF HEARING: Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record and a third-party notice will be sent to said appellant's attorney of record or to an authorized representative only upon written request by the appellant.

9. EXPERT WITNESSES - QUALIFICATIONS: In all cases involving expert witnesses the written qualifications of the expert witness, including proof of compliance with the Pa. Real Estate Licensing Act and the rules and regulations of the Pa. Real Estate Commission, shall be submitted to the Board prior to any testimony and may not be permitted to express opinions other than those in his own report.

FAILURE TO COMPLY WITH THE ABOVE RULE MAY CONSTITUTE GROUNDS TO DISQUALIFY THE WITNESS.

