

# Board of Assessment Revision of Susquehanna County

## APPEAL PROCEDURES, RULES, AND REGULATIONS FOR APPEALS TO THE BOARD OF ASSESSMENT REVISION

### SPECIFIC INFORMATION

#### GENERAL RULES

1. **WHO MAY APPEAL.** Any person aggrieved by any assessment of real property may appeal to and be heard by the Board of Assessment Revision. "Persons", as used herein, shall include taxing districts, corporations, partnerships and other legal entities.
2. **TIME FOR FILING.** All appeals for the assessment of real estate shall be filed on or before August 1, for the following tax year. In the alternative, where the owner has been sent a notice of valuation reflecting a change in assessment or established pre-determined ratio, or establishing a new valuation, all appeals shall be filed within forty (40) days of such notice. To be considered as filed, an appeal must be actually received in the office of the Board of Assessment Revision no later than 4:30 p.m. prevailing time.
3. **PLACE FOR FILING.** An appeal notice from the assessment of real estate shall be filed with the Assessment Office of Susquehanna County, County Courthouse, PO Box 218, 31 Lake Ave Montrose Pennsylvania 18801. Appeals may be filed by mail, subject to limitations set forth in Rule 2. Appeals may also be filed in person at the Susquehanna County Courthouse, Assessment Office, Monday through Friday, between the hours of 8:30 a.m. and 4:30 p.m. prevailing time.
4. **CONTENT OF APPEAL.** An appeal shall be valid if it clearly states the appellant's intention of appeal, designates the assessment appeal form, and includes an address to which the Board shall mail notices.
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 the 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 is the aggrieved party a principal of such business organization shall execute the notice of appeal.

#### **PROPER DOCUMENTATION INDICATING THE APPELLANTS' STATUS AS AN AGGRIEVED PERSON SHALL BE REQUIRED.**

6. **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) days before the date set for hearing, and shall set forth the grounds relied upon in support thereof.

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- 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.

## 7. APPEAL HEARINGS.

- a. **Evidence.** The Board will not be bound by the strict rules of evidence normally applied in the Courts. The Board, at 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. The law presumes the Assessor's value to be correct until proven otherwise by the Appellant; therefore, the Appellant has the burden of presenting evidence to the Board to substantiate his opinion of Market Value.

- b. **Assessment Reports.** The Chief Assessor may, if they deem 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 and a list of all comparable or other supporting data together with their final opinion of value.

If the Chief Assessor chooses to utilize this option, their 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 lodging a signed original and two (2) copies with the Board.

- c. **Inspections of Premises.** At, or before an appeal hearing, the Chief Assessor may request an opportunity to inspect the subject property, including the interior of all structures thereon; refusal of the owner or occupant to permit such inspection may be considered by the Board as an inference that the inspection would be unfavorable to the property assessment.
- d. **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 Attorney 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 the 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

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hearing and after such review and consideration as may be required, the Board will render its decision.

**1. Unauthorized Practice of Law is a Criminal Offense punishable by fines and jail time. Only a lawyer licensed in Pennsylvania may represent a taxpayer before County Board(s) of Assessment Appeals/Revision or in the Common Pleas Courts. 42 PA C.S.A. § 2524. Westmoreland v Rodgers 693 A.2d. 996 (Pa Cmwlth. 1997). Pennsylvania Bar Association Unauthorized Practice of Law Committee Formal Opinion 98-101.**

**e. Failure to appear at hearing.** Failure of appellant to appear at the hearing, after due notice thereof, shall be considered an abandonment of appeal and shall be grounds for dismissal.

**8. 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.

**9. 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.

**10. 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.

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

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

**12. EXPERT WITNESS – FINANCIAL INTEREST.** In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce, before the appeal hearing, a signed appraisal by the expert to be relied upon by the appellant containing a statement whether such expert or witness has any financial interest in the property subject to the appeal, and whether or not terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal.

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**APPRAISAL, CONSULTING, VALUATION REPORT, OR ANY OTHER DOCUMENTS NOT MEETING THESE REQUIREMENTS MAY BE DISREGARDED BY THE BOARD AS EVIDENCE OF VALUE IN SUCH APPEALS.**

- 13. COMMERCIAL-INDUSTRIAL PROPERTY.** The Appellant shall upon request submit the income and expense statements, complete with all notes and schedules for the past three (3) years.
- 14. PROPERTY SUBJECT TO LEASES.** In the event that any appeal shall involve a property which is subject to a lease(s), the Appellant shall submit, to the Board, a verified copy of the lease(s) containing all of its/their terms and conditions. In the case of apartment houses, office buildings and shopping centers, the Appellant shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll, showing the tenant's name, unit identification, square footage leases, or bedroom and bath count, monthly or annual rent, and any additional payments made. The Appellant shall, also, submit the income and expense statements, complete with all notes and schedules for the past three (3) years.
- 15. FAILURE TO PRODUCE DOCUMENTS.** Failure to produce the documents required by these rules not less than ten (10) days prior to the scheduled appeal hearing date, and/or to strictly comply with the requirements for the execution of the notice of appeal may constitute sufficient grounds for the denial of the appeal.
- 16. TAXING DISTRICTS.** These rules shall be applicable to appeals by taxing districts.

