

COUNTY *of* UNION

P E N N S Y L V A N I A

Board of Assessment Appeals

Appeal Procedures, Rules and Regulations

Revised, Adopted and Effective July 5, 2016

Revised January 1, 2018

Union County Board of Assessment Appeals

Union County Courthouse

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Lewisburg, PA 17837

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www.unioncountypa.org

Appeal Procedures, Rules and Regulations

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Overview of the Appeal Process

Property owners have the right, under Pennsylvania law, to appeal their assessments if the owner believes that the assessment is not fair, not uniform with other assessments, or at Fair Market Value. In the case of clerical error or omission, the correction/revision can be made without filing an appeal. In the process of correcting an error or omission, the Field Assessor may conduct a Property Review which may include visiting the property before the correction is made.

The property owner may appeal the assessment as long as statutory deadlines have been met; and the appeal rules and regulations adopted by the county have been met. The following procedures, rules and regulations will apply to appeals before Union County Assessment Board of Appeals.

Types of Assessment Appeals

There are two types of assessment appeals. The first is an **Annual Assessment Appeal** which is initiated by the property owner without any change in the assessment being done by the Assessment Office. The second type of an appeal is a **Change of Assessment Appeal** and is initiated by the property owner following a change in assessment by the assessment Office. Both types are appealing the total assessed value of the entire parcel.

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A. GENERAL RULES

RULE 1. TIME FOR FILING FOR TYPES OF APPEALS

- **Annual Assessment Appeals** - All Annual Assessment Appeals of real estate must be properly filed with the Board of Assessment Appeals (also referred to as the Board) no later than 4:30 PM prevailing time, September 1st of each year. *Any appeal notice received after the filing date, 4:30 PM prevailing time September 1st of each year. An appeal filed prior to September 1st, the Board's decision will not go into effect until the following year. An appeal filed after September 1st, the Board's decision will not be effective until the year after the following year.* The request to appeal document shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. Any appeal notice received after the filing date of each year, the board's decision will not go into effect until the year after the following year. **Annual Assessment Appeals filed by September 1st, any change in assessment as decided of the Board will not affect the current year, but will go into effect the following year.**
- **Change of Assessment Appeal** – All Change of Assessment Appeals of real estate *must be properly filed with the Board of Assessment Appeals no later than 4:30 PM, prevailing time, on or before 40 days from the date of a Change Notice from the Assessment Office.* The request to appeal document shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. No appeal shall be heard by the Board of Assessment Appeals unless the property owner has filed the appeal and all required documents are provided. Any appeal notice postmarked or received after the filing date will be treated as an Annual Assessment Appeal. **For Change of Assessment Appeals, any change in assessment as decided by the Board will affect the current year.**

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RULE 2. PLACE FOR FILING

All assessment appeal forms shall be filed with the **Union County Assessment Office, 103 South 2nd Street, Lewisburg, PA 17837**. Appeals may be filed by mail subject to the limitations set forth in Rule 1 above. Appeals may also be filed in person at the Union County Assessment Office located in the Union County Courthouse, **Monday through Friday between the hours of 8:30 AM and 4:30 PM**.

RULE 3. FORMS

Assessment appeals for real estate in Union County are classified in two categories:

- Residential Assessment Appeal Application (form)
- Commercial and Industrial Assessment Appeal (form)

Use of the appropriate form is required.

RULE 4. SIGNING AN APPEAL FORM

All assessment appeals shall be executed by the owner (also referred to in this document as the appellant) of the property, an authorized representative of the owner, or a lessee responsible for payment of real estate taxes. Where the owner is a corporation, the assessment appeal shall be executed by an officer of said corporation stating the title of such officer, or by a duly authorized employee of the corporation, accompanied by verified (*see 18 Pennsylvania Consolidated Statutes, 4904*) certification that he or she is authorized to act on behalf of the corporation. Where a partnership is the owner, a partner shall execute the assessment appeal. Where a lessee is the appellant, lessee shall submit a copy of the lease showing his or her status.

RULE 5. FILING FEE

The appropriate fee must accompany the assessment appeal application form. The filing fee varies depending upon the type of property for which the assessment is being appealed. If multiple parcels are being appealed, the fee is due for each parcel. **Check(s) must be made payable to “Union County Treasurer”**. Failure to

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include the fee will constitute an improper filing and a hearing will not be scheduled. **See section “D. Fee Schedule” of this *Appeal Procedures, Rules and Regulations* or the “Resolution Authorizing Fees for the Union County Assessment Office” for the fee as it relates to the type of real estate appeal. No fee shall be refunded.**

RULE 6. AUTHORIZED REPRESENTATIVE

The aggrieved party or appellant must appear at the appeal hearing before the Board. In the case where the appellant does not attend the hearing of assessment appeal, his/her 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. (Limited Power of Attorney executed specifically for the purpose of this assessment appeal.) Such authorization shall be submitted to the Board before the hearing date will be scheduled. Failure to submit written authorization may result in rejection of the appeal filing.

A lawyer licensed in Pennsylvania may represent a taxpayer before the Board of Assessment Appeals. Where the appellant is represented by legal counsel, or by some other authorized representative, the name, address, and telephone number of such counsel or representative shall be provided and, thereafter, all notices shall be sent to such counsel or representative or as directed on the appeal filing.

B. APPEAL HEARING

RULE 7. NOTICE OF HEARING

Notice of the date and time of an assessment appeal hearing shall be sent to the owner(s) of record. A third-party notice will be sent to said appellant’s attorney of record or to an authorized representative only upon written instruction by the appellant.

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RULE 8. POSTPONEMENT OF HEARING

All requests for 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 the hearing and shall set forth the basis of the request.

The Board conducting the hearing shall have the right to continue the said hearing by appropriate notice.

RULE 9. FAILURE TO APPEAR AT HEARING

Failure of the appellant to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal.

RULE 10. PROCEDURE AT HEARING

At all hearings, the Board will hear such evidence as may be submitted by the appellant and other interested parties. During the appeal hearing, the appellant or representative shall state the basis of the appellant's appeal and shall make a full and complete disclosure of the appellant's information bearing upon the property's fair market value. The Board may examine the appellant or witness and may require the appellant or witness to furnish additional information or data for consideration in arriving at a determination 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.

Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted. **The sole matter at issue is the fair market value of the property.**

Pursuant to statute, there are three approaches to ascertain the fair market value of property is determined: 1) sales comparison; 2) income; and 3) cost. *See Title 53 Pennsylvania Consolidated Statutes 8842(e)(2)*. An appellant should be prepared to discuss all three.

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In the case of an assessment, which includes both land and building values, testimony will be accepted concerning the total value only. The Board will not consider the appeal of either land or building as separated from the total.

Union County utilizes a base valuation year for assessment of 2006, with a stated ratio of assessment to market value of 100%. The property assessed value is therefore expressed in 2006 dollars.

The relationship of the base year assessment to current market value of the property is controlled by the Common Level Ratio (CLR) of assessment in effect as of the date the appeal was filed.

The assessed value of a property will be equalized with the assessment of properties throughout the entire County by the application of the Common Level Ratio (CLR) of assessment to the Board's finding of current market value.

In the event the Common Level Ratio (as certified annually by the Tax Equalization Division of the PA Department of Community and Economic Development, formerly known as STEB) is applicable to this appeal (*The Consolidated County Assessment Law, Title 53, Chapter 88, Subchapter C, Section 8841 et al*), the Board of Assessment Appeals will apply the appropriate Common Level Ratio to set the property assessment after first determining the current fair market value for the subject of this appeal.

The Board of Assessment Appeals shall make the following determination in any appeal:

- a) The market value of the property as of the date such appeal was filed;
- b) The Common Level Ratio (CLR) of assessment in effect as of the date the appeal was filed.

The appeal must therefore be substantiated by an opinion of the current market value of the property involved. The appellant must be prepared to support his/her opinion by accepted appraisal processes, i.e. the cost, sales/market comparison, and income approaches. A professionally prepared appraisal may be acceptable to substantiate this information.

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In the event a professionally prepared appraisal is provided, the presentation of an appraisal does not relieve you from the requirements to divulge other documentation as detailed in these “Appeal Procedures, Rules and Regulations”.

Written presentations, including appraisal reports must be signed by the preparer. This requirement extends particularly to but is not limited to “consulting reports”, “valuation reports”, “market analyses”, and any other similar presentations.

Testimony as to value will be accepted only from the following:

- a) Owner;
- b) Principal in the corporation or other entity holding title or possessing an equitable interest in the property;
- c) Principal in the corporation or other entity having responsibility for payment of real estate taxes under terms of a lease with the owner;
- d) Tax department representative in the permanent employ of the owner or leasing entity;
- e) Broker-Appraiser or PA-certified Appraiser as certified in the Commonwealth of Pennsylvania by the PA State Board of Certified Real Estate Appraisers; or
- f) A lawyer licensed in Pennsylvania may represent a taxpayer before the Board of Assessment Appeals.
- g) Any other person that the board deems to have relevant information as to value.

If the allegation is made that value in the subject area is being adversely affected by a certain nuisance or other factor, the appellant must be prepared to document the impact of this problem through the use of market sales. Information on property sales in all Union County municipalities is on record in the Assessment Office. This information is available to assist in determining an opinion of the current market value.

The assessment law places the County Assessment Office into a *prima facie* position. This means that upon introduction of their assessment record into

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evidence, there is a presumption of law that the assessment is correct unless proven otherwise by the appellant.

The burden of proof is therefore upon the appellant or legal representative to establish the case.

The appellant testimony and evidence are subject to cross-examination. The assessment Office may at its option, offer additional testimony and/or evidence beyond the assessment record. Such testimony and/or evidence is also subject to cross examination.

The Chief Assessor may, if he/she 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 comparable properties or other supporting data together with his/her final opinion of value. The Assessment Office may call on their own expert witness or witnesses.

All evidence not provided in advance of the hearing must be presented at the hearing. The Board will not continue the hearing for the purpose of accepting evidence which was required to be presented on the original hearing date.

Any written presentation and/or evidence document must be one (1) signed original, plus a minimum of four (4) copies. *(See Rule #12 for details.)*

The board, at its discretion may wave any non-compliance with these rules when it determines that the interest of justice so requires.

The Board will allow a reasonable amount of time for the presentation of the appeal.

RULE 11. PHOTOGRAPHS

Appellant is encouraged to produce at least one still photograph of the property under appeal and at least one still photograph of every property used as a comparable. Failure to produce any such photo(s) shall not result in a refusal by the Board to hear relevant testimony on the particular property.

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RULE 12. EVIDENCE

The Board will not be bound by the strict rules of evidence normally applied to the courts. The Board may, in its discretion, hear any and all evidence that it considers probative and helpful in deciding the appeal. Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay, and related complaints shall not be permitted. **The sole matter at issue is the market value of the property.** A record owner of property under consideration may offer his or her opinion of the fair market value either orally or in writing. The Board shall not receive valuation testimony from anyone other than an owner unless a complete and written appraisal report by a Pennsylvania Certified Appraiser upon which such testimony shall be based has been filed with the Board ten (10) days prior to the appeal date. The certified appraisal must be less than one year old.

Written appraisal reports are strongly recommended.

Failure of appellant to offer any evidence of market value at the hearing, after due notice thereof, shall be considered an abandonment of the appeal and shall be grounds for dismissal of the appeal.

RULE 13. SUBMISSION OF WRITTEN REPORTS

Where appellant intends to present a written report relative to value, one original of such report shall be delivered to the Board of Assessment Office at least ten (10) days prior to the date set for the hearing. The balance of copies, four, shall be brought along to the hearing for distribution.

RULE 14. EXPERT WITNESS – QUALIFICATIONS

In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with all applicable Pennsylvania licensing requirements, shall be submitted to the Board prior to any testimony. The expert witness shall not be permitted to express opinions other than those in his/her own report. Failure to comply with this rule may constitute ground to disqualify the witness.

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RULE 15. EXPERT WITNESS – FINANCIAL INTEREST

Where a written report relative to value is presented by a witness other than the owner, a statement shall be submitted as to whether such witness has any financial interest in the property involved in the appeal, and whether or not the compensation for testimony is contingent-fee based or based upon the outcome of the appeal. **Appraisals, consulting or evaluation reports, or other documents not meeting these requirements may be disregarded by the Board as evidence of value in such appeals.**

RULE 16. PROPERTY SUBJECT TO LEASE

In the event that any appeal shall involve a property which is subject to any leases, the appellant shall submit to the Board ten (10) days prior to the appeal date, a verified copy of the leases 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 bathroom 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.

RULE 17. CONTINUANCE OF AN APPEAL HEARING

The Board of Assessment Appeals may, grant a continuance of no more than 30 days of any formal hearing as long as it is agreed upon by both parties.

RULE 18. TAXING DISTRICTS

These rules shall be applicable to appeals by taxing districts.

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C. APPEALS FROM THE BOARD

RULE 19. NOTIFICATION

The Order of the Board of Assessment Appeals shall be entered in the minutes by the Board of Assessment Appeals, and a copy of such order shall be delivered to the person who appealed, either in person or by mail to the address shown on the statement of intention of appeal within five day after the hearing on such appeal.

The date on which a decision of the Board is filed (date of the official notice from the Board of Assessment Appeals) shall be conclusively presumed to be the date of the issuance of the decision. A 30-day time period for appeal to the Court of Common Pleas shall begin to run from the date.

RULE 20. NOTIFICATION OF APPEAL FROM DECISION OF BOARD

In all appeals to the Court of Common Pleas from the decision of the Board, the Union County Board of Assessment Appeals shall be served with a copy of the petition for appeal within ten (10) days from the date said appeal is filed with the Prothonotary of the Court of Common Pleas.

D. FEE SCHEDULE

- Residential Appeal Fee = \$25.00
- Commercial/Industrial Appeal Fee = \$100.00

Check(s) must be made payable to “Union County Treasurer”.

Note: No fee shall be refunded.

E. REPEALER/ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

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