

**UNION COUNTY
TAX APPEAL PROCEDURE
HANDBOOK**

Preface

This Handbook is meant to provide guidance on the process, procedure and rules applicable to tax appeals before the Union County Board of Assessment Appeals. This Handbook does not represent legal advice, or provide a legal opinion and does not replace, amend, or modify any of the policies of the Union County Board of Assessment Appeals or **the Official Appeal Procedures, Rules and Regulations adopted by the Union County Board of Assessment Appeals as amended.**

I. Definitions

The following words and phrases shall, for the purposes of this Handbook, have the respective meanings ascribed to them hereby.

Appeal – an appeal of the assessed value for a property as that value is certified by Union County.

Appellant – an individual or entity filing an appeal, whether the property owner(s), taxing jurisdiction(s), or other persons having a direct pecuniary interest in the real estate effected by the assessment, including mortgagees (in foreclosure) and purchasers (having signed an agreement of sale).

Annual Assessment Appeal – an appeal initiated by Appellant without any change in assessment being done by the Assessment Office.

Authorized Representative – an agent or attorney-at-law of the Appellant or any other individual expressly authorized to act on behalf of the Appellant. Authorized Representatives may only act within the bounds of their legal authority.

Assessment Office – Union County Tax Assessment Office

Board – Union County Board of Assessment Appeals

Change of Assessment Appeal – an appeal initiated by Appellant following a change in the assessment by the Assessment Office.

Interested Parties – property owner(s), taxing jurisdiction(s), or other persons with a direct pecuniary interest in the real estate effected by the assessment, such as mortgagees (in foreclosure) and purchasers (having signed an agreement of sale).

II. Place of Appeals; Form of Appeals; Timing of Appeals

All assessment appeals must be filed with the Assessment Office, 103 South 2nd Street, Lewisburg, PA 17837. Assessment appeals must be filed on the appropriate form which can be obtained from the Assessment Office. Appeals are classified into two categories; a) Residential Assessment Appeals and b) Commercial and Industrial Assessment Appeals, with a separate form for each category of appeal. Annual Assessment Appeals must be filed no later than 4:30 PM EST September 1st of each year. Any change in assessment as decided by the Board on Annual Assessment Appeals will not affect the current tax year but will go into effect the following year. Change of Assessment Appeals must be filed no later than 4:30 PM EST forty (40) days from the date of the Change Notice sent by the Assessment Office. Any change in assessment as decided by the Board on Change of Assessment Appeals shall take effect for the current tax year.

III. Scheduling of Hearing

Notice of the date and time of an assessment appeal hearing shall be sent to the owner(s) of record for the property, Appellant, if different from owner, and taxing jurisdiction(s). A third-party notice will be sent to Appellant's attorney of record or other authorized representative upon written request by the Appellant. Parties may request a postponement or continuance of a hearing in writing. Such request must be submitted no later than five (5) days prior to the date of the Hearing. The Board may grant a continuance of no more than thirty (30) days of any formal hearing. Should Appellant fail to appear at the hearing, after due notice thereof, the appeal shall be considered abandoned and the assessed value of the property shall remain unchanged.

IV. Hearing Procedure

At all hearings, the Board shall hear such evidence as may be submitted by the parties. The sole matter at issue during the Hearing is the fair market value ("FMV") of the property. The

burden of proof rests with the Appellant or their authorized representative to establish the case. The Appellant or their authorized representative shall state the basis of Appellant's appeal and make a full and complete disclosure of the Appellant's information bearing on the FMV. The witnesses and exhibits presented by Appellant are subject to cross-examination and questioning by the Board.

FMV can be ascertained using three different approaches; 1) sales comparison, 2) income and 3) cost. Appellant must address all three approaches to valuation in their presentation of testimony and evidence. Only the total value of both land and improvements shall be considered on appeal and no appeal may be brought which would separate the value of the land from that of the improvements or vice versa. The base valuation year for Union County is 2006 with a stated ratio of assessment to market value of 100%.

Therefore, property assessments are stated in 2006 dollars. The Common Level Ratio ("CLR") for the respective year of the appeal controls the current market value of the property based on the base year assessment. In all cases, the Board shall determine the current FMV of the property as of the date the appeal was filed and the CLR in effect as of the date the appeal was filed. The Board shall issue a written Opinion and Order, to be issued by the Chief Assessor, providing its determination of the FMV and applicable CLR as of the date the appeal was filed.

Appellant must support their opinion as to the FMV by accepted appraisal processes (i.e. sales comparison, income and cost). Such can be accomplished by the submission of a professionally prepared appraisal. However, Appellant does not meet the burden of proof by submission of a professional appraisal alone, but must still provide testimony and documentary support beyond such a submission. Testimony as to the value of property will be accepted from:

- a) the Owner of record

- b) the principal or chief officer of the corporation or entity holding title or possessing an equitable interest in the property
- c) the principal or chief officer of the corporation or entity having responsibility for payment of real estate taxes assessed against the property under a lease or other agreement
- d) a tax department representative of the owner, corporation or entity leasing the property who is under the permanent employ of such individual or entity.
- e) a Broker-Appraiser or Certified Appraiser as certified by the PA State Board of Certified Real Estate Appraisers
- f) an attorney licensed to practice law in the Commonwealth representing a taxpayer, or
- g) any other individual or entity the Board deems to hold relevant information as to the value of the property.

If Appellant asserts that the FMV is adversely affected due to a certain nuisance in the area or other factor affecting the value of property in the subject area, the Appellant must be prepared to present testimony and documents reflecting the impact of such factor through the use of actual market sales. Information on all real estate sales in Union County can be obtained through the Assessment Office.

There is a presumption that the assessment issued by the Assessment Office is correct and introduction of the assessment record at the Hearing establishes the presumptive value of the property.

The Chief Assessor may submit an appraisal report attaching a reproduction of the official property record card, a list of the assessments on comparable properties, and any other supporting data together with the Chief Assessor's final opinion of FMV. Taxing jurisdiction(s) may also call

their own witnesses and experts to testify. All such witnesses, lay or expert, shall be subject to cross examination.

All written presentation or documents submitted to the Board during the Hearing must be signed by the individual making the statement therein or the preparer of the report. In addition to the original signed document four (4) copies of any documentary evidence must be submitted. Appellants are encouraged, but not required to submit at least one still photograph of the property and any comparable properties within the County.

Appellants intending to present a written appraisal report must submit one (1) original to the Board at least ten (10) days prior to the Hearing, with the balance of copies, four (4), being brought and distributed at the time of the Hearing. If the property at issue is subject to a lease, the Appellant shall submit to the Board a verified copy of the lease(s) containing all terms and conditions, along with any attachments, exhibits, or amendments thereto at least ten (10) days prior to the Hearing. In the case of apartment buildings, office buildings, shopping malls or other multi-unit rentals, the Appellant shall submit a copy of the latest rent schedule and rent roll, reflecting each tenant's name, unit identification, square footage or bedroom and bathroom count, monthly or annual rent, and any other payments made along with the standard or typical lease. In the case of multi-unit rentals, the Appellant shall also submit an income and expense report complete with any notes or schedules for the preceding three (3) years.

V. Withdraw

Appellants may withdraw their appeal at any time prior to the introduction of evidence at the Hearing. Withdraws will be treated as though no appeal had been filed. Appellants may notify the Board of their withdraw in writing prior to the date of the Hearing or in-person at the time of the Hearing. If an Appellant fails to appear on the date and time of the Hearing it shall be treated

as a withdraw. Once an appeal has been withdrawn, the Appellant, their successor-in-interest, or other individual having the same interest as Appellant cannot file another appeal for the same year which the appeal was initially taken even if the filing period has not yet closed. Once an appeal is withdrawn the Board shall take no action on the appeal and it will not issue an Opinion and Order. If there is more than one Appellant, a withdraw by one party to the Hearing does not constitute a withdraw by the other parties, and the Hearing shall proceed without the withdrawing party.

VI. Opinion and Order

The Board shall issue an Opinion and Order relating to each appeal after the Hearing concluded and the record was closed. The Opinion and Order shall set forth the current FMV of the property as of the date the appeal was filed and the CLR in effect as of the date the appeal was filed. **The Board retains the authority to determine the FMV of the property as of the date of the appeal, regardless of the request of the Appellant, and the Appellant's opinion of value is not controlling as to the Board's determination of the FMV.**

The Opinion and Order shall be delivered, either in-person or by first-class mail to the Appellant, Tax Jurisdiction(s), Assessment Office, and any other interested parties appearing at the Hearing. The Opinion and Order shall also be entered in the minutes of the Board. The Board shall provide written notice to Appellant of the right to appeal the Opinion and Order to the Court of Common Pleas of Union County within thirty (30) days of the date of issuance of the Opinion and Order. Should an appeal be taken to the Court of Common Pleas, Appellant must serve a copy of the petition for appeal upon the Board within ten (10) days of the date such appeal is filed with the Prothonotary's Office.

VII. Clean and Green Appeals

A taxpayer wishing to challenge the removal of a property from the Clean & Green program, the imposition of rollback taxes under the Clean & Green program, or the imposition of a penalty for a violation of the Clean & Green program also have the ability to file an appeal to be heard before the Board. A taxpayer desiring to appeal such a determination by the Chief Assessor must request an appeal before the Board, and such a request must be (i) in writing, (ii) directed to the Chief Assessor, and (iii) made within thirty (30) days of the initial correspondence from the Chief Assessor.

The Chief Assessor may direct to the taxpayer a standard appeal form to complete and return with their written request for an appeal.

After receiving a timely appeal, the Chief Assessor will schedule a hearing before the Board during their regularly scheduled appeal hearing date(s).