

APPEAL PROCEDURES, RULES & REGULATIONS

BOARD OF ASSESSMENT APPEALS OF SULLIVAN COUNTY

A. **GENERAL RULES**

- 1.) **TIME FOR FILING:** All appeals from the assessment of real estate shall be properly filed with the Board of Assessment Appeals no later than 4:00 PM prevailing time, September 1st of each year. Any appeal notice **received** after the filing date, 4:00 PM prevailing time September 1st of each year whether or not the same was mailed prior thereto, shall be rejected as untimely filed. Interim assessment appeals on new construction, etc. will be scheduled as needed. The same requirements as for annual appeals shall apply and all appraisals, statements, leases and other written documentation shall be submitted to the Chief Assessor at least ten (10) days prior to the hearing date.
- 2.) **PLACE FOR FILING:** An appeal notice for the assessment of real estate shall be filed with the Assessment Office of Sullivan County, PO Box 157, Laporte PA 18626. 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 Sullivan County Assessment Office located in the Sullivan County Courthouse Monday through Friday between the hours of 8:30AM and 4:00 PM.
- 3.) **APPEAL HEARINGS:**
 - a) **Time:** The Board shall allocate time for each hearing and inform the appellant in each case of his/her allotted time at the beginning of each hearing.
 - b) **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. 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 value of the property unless the appeal pertains to exempt status. You must be prepared to support your opinion. A record owner of property under consideration may offer his or her opinion of its value or evidence to justify the case for exempt status 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 10 days prior to the appeal date.
 - c) **Chief Assessor's Report:** 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 comparables or other supporting data together with his/her final opinion of value.
 - d) **Procedure at Hearing:** At all hearings, the Board shall hear such evidence as may be produced by the appellant. During the appeal hearing, the appellant shall state the basis of his/her appeal. 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 or exempt status. 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 four (4) copies with the Board 10 days prior to the appeal date. Within five (5) business days of the hearing and after such review and consideration as may be required, the Board shall render its decision and provide the appellant with written notification thereof.

- e) **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 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.
- b) The Board conducting the hearing shall have the right to continue the said hearing by appropriate notice.
- 5.) **SIGNING AN APPEAL FORM:** All notices of 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/she 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 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/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.
- 7.) **NOTICE OF HEARING:** Notice of the date and time of an assessment appeal hearing shall be sent to the owner(s) of record and a third-party notice shall be sent to said appellant's authorized representative only upon written request of the appellant.
- 8.) **EXPERT WITNESSES – QUALIFICATIONS:**
- a) 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 shall not be permitted to express opinions other than those in his/her own report. *Failure to comply with this rule may constitute grounds to disqualify the witness.*
- b) In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce, 10 days before the appeal date, a signed appraisal by the expert to be relied upon by the appellant. Said appraisal shall contain 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/her testimony are based upon any contingent method of calculation relating to the outcome of the appeal. *Appraisals, consulting or valuation report or other document not meeting these requirements may be disregarded by the Board as evidence of value in such appeals.*

- 9.) COMMERCIAL AND PROPERTY SUBJECT AND LEASES: 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(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.
- 10.) FAILURE TO PRODUCE DOCUMENTS: Failure to produce the documents required by these rules at least 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.
- 11.) TAXING DISTRICTS: These rules shall be applicable to appeals by taxing districts.
- 12.) REPEALER/ADOPTION:
- 1) All prior rules inconsistent with these rules are hereby repealed.
 - 2) Adopted this 5th day of September 2000 by the Sullivan County Board of Assessment Appeals. Effective November 1, 2000.

Chairperson

Board Member

Board Member