RULES AND REGULATIONS

I. STANDING TO APPEAL

An owner or an individual having a direct and immediate pecuniary and substantial interest in a property may appeal an assessment to the Board. Examples of individuals having sufficient interest in a property to appeal include: equitable owners or a lessee under a long term lease who is responsible for the payment of real estate taxes. Proof of standing to appeal must be provided to the Board upon request.

II. DEADLINES TO APPEAL

· Annual Appeals - August 1st of the year preceding the year on appeal
· Interim Appeals - Within 40 days of date on notice of change in assessment
· Exemptions - August 1st preceding the year on appeal.

ALL APPEALS MUST BE HAND-DELIVERED OR POST-MARKED ON OR BEFORE THE LAST DAY TO APPEAL. FACSIMILE APPEALS ARE NOT ACCEPTABLE.

III. PROCEDURE FOR APPEAL

1. FORM OF APPEAL - All appeals must set forth in writing the assessment appealed (including the parcel number and location of the property which is the subject of the appeal) and the name and address to which the Board shall mail notice of the time and place of the hearing. Appeal forms are available in the Board office for pick-up or by writing or calling the Board office.

2. SIGNATURE REQUIRED - All appeal forms must contain an original signature by the property owner or an attorney licensed to practice law in Pennsylvania. If the appellant is not the owner but is an individual with standing to appeal, that individual must sign the appeal form and explain their interest in the property. In these cases, an owner is not required to sign the appeal form. Proof of standing to appeal may be required at the discretion of the Board.

3. NOTICES - Notice of the hearing date will be sent to the property owner, appellant and his attorney (if an attorney signed the appeal form) and the taxing districts no less than twenty (20) days prior to the scheduled hearing date. Notice of the result of the hearing will be sent to the property owner, appellant, the attorney who signed the appeal form, and the taxing districts. IT IS THE OBLIGATION OF THE APPELLANT AND HIS ATTORNEY (IF ANY) TO ADVISE THE BOARD OF ANY CHANGE IN ADDRESS.

IV. BURDEN OF PROOF

The burden of proof is on the appellant to prove that the assessment is incorrect. The assessment is presumed to be correct until the appellant comes forward with credible evidence to prove his position. An appellant should be prepared to present either an appraisal, comparable sales, and/or the testimony of a competent witness as to the fair
market value of the property under appeal. In the case of income-producing properties, income and expense statements for the past three (3) years and current rent rolls should also be provided.

All information should be provided to the Board as far in advance of the hearing as possible in order to allow for consideration of the material submitted. Failure to provide information will not preclude an appeal but will reflect on whether an appellant has met the burden of proof. It is recommended that three (3) copies of any information submitted for the Board's consideration be provided.

V. APPEARANCE AT THE HEARING / WITNESSES

1. The property owner or his licensed attorney must appear at the hearing with any witness. An appellant may present the testimony of any individual which he believes will substantiate his position.

2. All witnesses providing testimony regarding any aspect of the fair market value of the subject property must disclose, under oath, whether any compensation paid is contingent on the result obtained at the hearing.

3. Only a property owner or a licensed attorney representing a property owner may present an appeal to the Board at the scheduled hearing.

4. FAILURE TO APPEAR AT THE HEARING WILL RESULT IN THE APPEAL BEING DISMISSED AS AN ABANDONED APPEAL.

VI. RESCHEDULING AND POSTPONEMENTS

Requests to postpone a scheduled hearing will be handled on a case-by-case basis. Requests should be made no less than three (3) days prior to the scheduled hearing date. It is the responsibility of the party requesting a postponement to notify all affected parties (i.e. appellant and taxing districts) that a postponement has been granted by the Board.

Persons who are physically unable to appear at the scheduled hearing because of illness, disability or absence from the jurisdiction may have a neighbor or relative appear instead to present the factual basis of the appeal. This representative must appear at the scheduled hearing with an original signed power of attorney by the property owner/appellant. If an original signed power of attorney is not provided to the Board at the time of the hearing, the appeal may be considered an abandoned appeal.

VII. CLASS ACTION APPEALS

1. Commencement of a Class Action

A class action assessment appeal shall be commenced by the filing of a completed appeal form by two or more persons who are similarly situated with regard to an assessment. The filing deadline shall be the same as that which would apply if the appeal was filed as an individual appeal. The appeal form shall be clearly marked "Class Action" and must contain a description of the proposed class which identifies those properties which are intended to be included in the class.
2. Criteria for Certification as a Class Action

In determining whether an appeal should be certified as a class action the Board will consider whether the appellants will fairly and adequately represent the members of the class and whether the class members as defined by the appellants are similarly situated. The Board’s determination shall be made by considering the criteria set forth in PaRCP 1708 and 1709 and the following factors:

a. Whether the same comparable sales could be used in determining the market values of all subject properties in the class or subclass; and

b. Whether the subject properties are located in a condominium complex or townhouse development with limited variations in size and layout between individual units; and

c. Whether the subject properties are located in a development with limited variations in the models offered; and

d. Whether substantially the same evidence would be presented in each of the matters if they were heard on an individual basis.

3. Procedure

a. Upon receipt of an appeal marked AClass Action@ the Board shall schedule a hearing limited to the issue of certification of the appeal as a class action.

b. The affected taxing authorities may file a statement in opposition to the request for certification of a class action. Any such statement must be filed no later than ten (10) days prior to the hearing on certification.

c. All other proceedings relating to the merits of the appeal or appeals shall be postponed until a class certification decision is issued. In proceeding as a class, the appellants understand and accept that a value hearing on their appeal(s) may not necessarily be held on or before the last business day of October of the year in which the appeal is filed.

d. Appellants and affected taxing authorities may file post-hearing memorandum related to certification but any such memorandum must be filed no later than ten (10) days following the hearing on certification.

e. In certifying a class the Board will issue a written decision which will include the reason for the decision, a description of the class and a date by which anticipated class members must file a written election with the Board to be included in the class. ALL CLASS MEMBERS MUST OPT INTO THE CLASS BY THE DATE SPECIFIED BY THE BOARD IN ORDER TO BE INCLUDED IN THE CLASS.

f. In refusing to certify a class, the Board will issue a written decision which will include the reason for the decision. Where certification is refused, the appeals shall continue on an individual basis by the named parties alone.

Effective: March 10, 1998

Revised as to Appeal Deadline(s): May 17, 2012