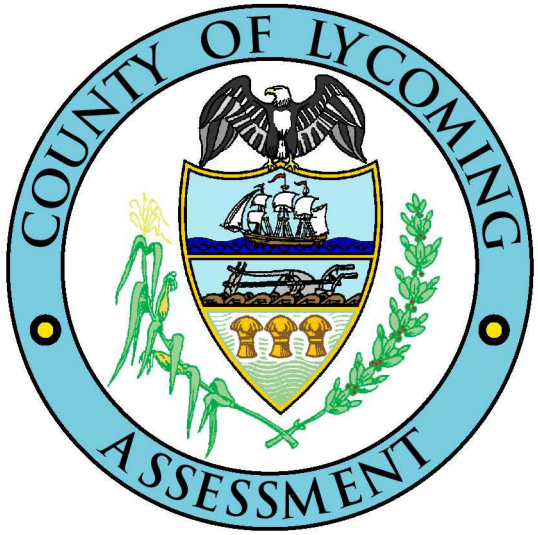
Lycoming County



Appeal Procedures, Rules, and Regulations

Lycoming County Courthouse
48 West Third Street
Williamsport, PA 17701

APPEAL PROCEDURES, RULES, AND REGULATIONS

Property owners have the right, under Pennsylvania law, to appeal their assessments if the owner believes that the assessment is not fair, uniform with other assessments, or at *Fair Market Value*. 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. There are two types of assessment appeals. The first is referred to as 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 referred to as an ***administrative assessment appeal*** and is initiated by the property owner following a change in assessment by the Assessment Office. The following policy and procedures will be implemented during a reassessment year or a normal assessment year.

FILING A TIMELY APPEAL

All appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, within 40 days of receipt of the *Change of Assessment* notice. 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 rejected as untimely filed.

APPEAL FILING FEES

The appeal application must be accompanied by a non-refundable $15.00 fee for Residential Appeals and a $50.00 fee for all other appeals including Commercial, Industrial, Clean & Green and Exemption.

REQUEST FOR POSTPONEMENT

All requests for a postponement of a hearing shall be in writing and shall be filed with the Board of Assessment Appeals at least five (5) days before the date set for the hearing, and shall set forth the grounds relied upon in support thereof.

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 the property owner's attorney of record, or to an authorized representative only upon written request by the property owner.

TAXING DISTRICTS

These procedures, rules, and regulations shall be applicable to appeals by taxing districts.

REPEALER/ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

Adopted this 27*th* day of February, *2003*, by the Lycoming County Board of Assessment Appeals.

The Board of Assessment Appeals has the right to waive any specific requirement with regard to these Rules and Regulations.

Board of Assessment Appeals:

Rebecca A. Burke, Chairperson
Richard T. Nassberg, Vice Chairperson
Joseph H. Neyhart, Secretary

In any year, the Board of Assessment Appeals may, at their discretion, advertise and convene a continuous session of the Board of Assessment Appeals for the purpose of informally reviewing properties and making all necessary adjustments due to errors in the property description and appraisal. These informal adjustments shall be made by the Chief Assessor or his designates. A final report of changes shall be made available to the public at the Assessment Office and shall be approved by the Board of Assessment Appeals.

The Board of Assessment Appeals may, at their discretion, grant the property owner the opportunity to meet with an Assessment Office employee following the formal hearing. The meeting must be scheduled within the five-day period required by law to notify the property owner of the results of the Board of Assessment's opinion of their assessment. The purpose of the meeting is to review the physical description of the property owner's property. This type of review is normally done during the "Informal Review" process prior to a hearing. However, for those property owners who choose not to avail themselves of the informal review, the Board of Assessment Appeals may still grant the opportunity at their discretion.

CONTINUANCE OF AN APPEAL HEARING

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

OPEN TO THE PUBLIC

All hearings on appeals before the Board of Assessment Appeals shall be open to the public and shall be conducted in accordance with regulations prescribed by the Board of Assessment Appeals.

FIVE-DAY DECISION DEADLINE

The Board of Assessment Appeals, upon signed approval by the property owner, may waive the five-day notice of value by the Board of Assessment Appeals, up to but not to exceed November 5th of each year.

TIME FOR FILING - IN A NORMAL ASSESSMENT YEAR

Annual Appeals

All ***annual*** appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, on or before September 1. 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 rejected as untimely filed.

Administrative Appeals

All *administrative* appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 5:00 p.m., prevailing time, on or before 40 days from the date of the *Change of Assessment* notice. 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 rejected as untimely filed.

PLACE FOR FILING

An appeal notice from the assessment of real estate shall be filed with the Assessment Office of Lycoming County, Lycoming County Courthouse, 48 West Third Street, Williamsport, Pennsylvania 17701. Appeals may be filed by mail, subject to the limitations set forth in the *Time For Filing* rules. Appeals may also be filed in person at the Lycoming County Assessment Office, Monday through Friday, between the hours of 8:30 a.m. and 5:00 p.m., prevailing time.

SIGNING APPEAL FORM

Property owners may perfect an appeal by filing a letter consistent with the *Time For Filing* rules; however, if the property owner files an appeal by letter, the owner must still file the official appeal form and return it prior to a hearing being scheduled. If the property owner fails to submit the assessment appeal form, as requested, the county will assume the property owner has abandoned their appeal. The deadline for filing an assessment appeal form shall be 10 days following the date that the property owner filed their letter requesting an appeal of their property.

All notices of property assessment appeal shall be executed by an owner of record. In cases in which a corporation is the owner of record, 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 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 owner of record, a principal of such business organization shall execute the notice of appeal. Proper documentation indicating the property owner's status as the appellant may be required.

AUTHORIZED REPRESENTATIVE

In cases in which the property owner does not attend the hearing of assessment appeal, his authorized representative shall produce a Power of Attorney executed by the property owner and verifying the representative's authority to appear and to act on behalf of the property owner. Such authorization shall be submitted to the Board of Assessment Appeals before a hearing date will be scheduled.

ORDER OF THE BOARD OF ASSESSMENT APPEALS

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 to appeal within five days after the hearing on such appeal. The Chief Assessor and such assistant assessors as he or the Board of Assessment Appeals may designate, shall attend each hearing and shall furnish the Board of Assessment Appeals with such information relating to the assessment appealed from, as the Board of Assessment Appeals may desire. Either the Board of Assessment Appeals or the person appealing may call such witnesses as they desire and as may be permitted under the Rules of the Board of Assessment Appeals; the Board of Assessment Appeals may examine such witnesses under oath. For the purpose of examining witnesses, any member of the Board of Assessment Appeals shall be competent to administer oaths.

GENERAL RULES

STATUTORY HEARING DEADLINE

Because of County Assessment Law requirements for 4th to 8th class counties, all formal appeals must be completed by October 31; therefore, the Board of Assessment Appeals must establish and maintain a strict schedule for hearings.

INFORMAL REVIEW PROCESS

The informal and formal review process will be conducted under the authority and direction of the Board of Assessment Appeals. No change in property assessment will be done without the approval of the Board of Assessment Appeals.

EXPERT WITNESSES - FINANCIAL INTEREST

In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the property owner shall produce, before the appeal hearing, a signed appraisal by the certified appraiser to be relied upon by the property owner 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. If an appeal is by a third party, the property owner and third party must adhere to the rules and regulations. Appraisal, consulting, valuation report, or any other documents not meeting these requirements may be disregarded by the Board of Assessment Appeals as evidence of value in such appeals.

PROPERTY SUBJECT TO LEASES

In the event that any appeal shall involve a property, which is subject to a lease(s), the property owner shall submit, to the Board of Assessment Appeals, 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 property owner 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 property owner shall, also, submit the income and expense statements, complete with all notes and schedules for the past three (3) years. These documents must be submitted not less than 10 days prior to the scheduled hearing date.

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.

FAILURE TO APPEAR AT HEARING

Failure of the property owner to appear at the hearing, after due notice thereof, may be considered an abandonment of the appeal and may be grounds for dismissal.

APPEAL HEARING AND PRESENTATION

PURPOSE OF A HEARING

The issue at stake in any appeal is the *Fair Market Value* of the subject property. *Fair Market Value* has been defined as "the price that a willing, but not obligated buyer, would pay to a willing, but not obligated seller, all uses being taken into consideration and offered on the open market for a reasonable period of time." *Fair Market Value* can best be proved by:

- An appraisal made by a certified appraiser.
- Recent sales of similar properties.

PRESUMPTION OF VALUE

The law presumes the assessor's value to be correct until proven otherwise by the property owner; therefore, the property owner has the burden of presenting evidence to the Board of Assessment Appeals to substantiate his opinion of market value. An appeal opens the property assessment for re-evaluation. As a result of an appeal, the property's assessment may, by law, be lowered, raised, or remain the same.

LAND AND BUILDING ASSESSMENT

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

COMPARING ASSESSMENTS

If your appeal is based upon comparison to another property, you must be prepared to submit a list of comparison properties that were recently sold. The information should be submitted in writing and include the specifications of the compared properties and their selling price. If you fail to provide this information, it will not be researched for you at the hearing. You must perform your research prior to that time. Assessment Office records are available for this purpose. No alleged comparable properties will be considered unless they are properties that have recently sold at an arms-length sale.

ABILITY TO PAY TAXES

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 value of the property.

PROCEDURE AT HEARING

At all hearings, the Board of Assessment Appeals will sit to hear such evidence as may be produced by the property owner and other interested parties. During the appeal hearing, the property owner or his agent shall state the basis of the property owner's appeal and shall make a full and complete disclosure of property owner's information bearing on the property's fair market value. The Board of Assessment Appeals may examine the property owner or witnesses appearing on the property owner's behalf and may require the property owner to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board of Assessment Appeals will render its decision.

WRITTEN PRESENTATION

All evidence must be presented to the Assessment Office (Board of Assessment Appeals) at least 10 days prior to the scheduled hearing. The Board of Assessment Appeals may or may not continue your appeal beyond this hearing date for the purpose of accepting additional information or evidence.

PRESENTATION TIME ALLOTMENT

The Board of Assessment Appeals will allow approximately ten minutes for your appeal. If your appeal involves multiple or commercial, industrial, etc. properties, additional time may be allotted. The volume of appeals being heard may, at times, cause delays. You should, therefore, allow sufficient, additional time in the event the Board of Assessment Appeals is behind schedule.

EVIDENCE

The Board of Assessment Appeals will not be bound by the strict rules of evidence normally applied in the Courts. The Board of Assessment Appeals may, 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 opinion of its value, either orally or in writing. The Board of Assessment Appeals 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 of Assessment Appeals in accordance to these Rules.

If you allege that the market value is excessive, you must be prepared to document your opinion by accepted appraisal processes, i.e. Cost, Market, and/or Income Approaches. A professionally prepared appraisal will be acceptable in lieu of this information. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be prepared to document the impact of this problem through use of market sales.

RULE OF CONDUCT

All parties will be required to exercise proper and appropriate decorum during the hearing.

INCOME AND EXPENSE STATEMENT

On an appeal of commercial or industrial properties, the owner must submit an Income and Expense statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than ten (10) days prior to the scheduled appeal hearing date.

EXPERT WITNESSES - QUALIFICATIONS

In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be submitted to the Board of Assessment Appeals prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.