

BLAIR COUNTY ASSESSMENT APPEALS **RULES AND REGULATIONS**

I. FILING OF APPEAL

1. STANDING TO APPEAL: The Board of Assessment Revision/Board of Assessment Appeals (or such auxiliary appeal boards or alternates as may be appointed during a countywide reassessment) (hereinafter “Board”) will consider appeals. Only an owner or an aggrieved person (one having a direct and immediate monetary and substantial interest in a property such as a tenant responsible for the payment of real estate taxes) may appeal an assessment to the Board. Proof of standing must be provided to the Board upon request. Additionally, any taxing district in which the property being appealed is located may file an appeal in the same manner as a property owner or aggrieved person.

2. TIME FOR FILING: If you are filing an appeal to the Board **due to a change in assessed value**, you have forty (40) days from the mailing date printed on your Notice of Assessment Change to do so (53 Pa. Cons. Stat. §8844(b)).

If you are filing an **annual appeal of assessment value** to the Board, you must file your appeal on a form supplied by the Board on or before August 1.

If the filing deadline is a Saturday, Sunday or Blair County Courthouse holiday, the deadline will extend until the following business day. Appeals filed by mail that are not postmarked on or before the filing deadline will be rejected as untimely filed, and the assessment in question will not be subjected to further challenge. The aggrieved party should retain proof of mailing.

3. PLACE FOR FILING: Assessment appeals shall be in writing on a form supplied by the Board and shall be filed with the Blair County Assessment Office, 423 Allegheny St, Suite 041, Hollidaysburg, PA 16648. Appeals may be filed in person, Monday through Friday, between the hours of 8:00 AM and 4:00 PM, or by mail at the address above. (During any countywide reassessment, an appeal notice may also be filed in person at any field or satellite assessment office during the hours said assessment office is open.) **Facsimile or telephone appeals are not accepted.**

4. AUTHORIZED REPRESENTATIVE: An aggrieved party that is a partnership, LLC, corporation or other legal entity may be represented by a partner, member, director, officer or employee so designated by an authorized person of the entity executing an “Affidavit to Appoint a Personal Representative” (“Appointment Affidavit”) on a form provided by the Board. The Appointment Affidavit must be presented to the Board at the time of the hearing.

An aggrieved party that is a person or persons may appoint an Authorized Representative who is a family member or friend who will attend on your/their behalf **without pay** so long as the person or persons execute an Appointment Affidavit, which shall be presented to the Board at the time of the hearing. ***Property consultants may not represent taxpayers for a fee at formal appeals, and those who do appear will not be permitted to submit evidence or testify at hearings.*** PLEASE NOTE: **the unauthorized practice of law consists of the procuring of an agreement by one who is not an attorney to institute or prosecute an action in which the compensation shall, directly or indirectly, depend upon the amount of recovery. Section 2525(a) of the Judicial Code, 42 Pa.C.S. §2525(a); Westmoreland Cnty. V. RTA Grp., Inc., 767 A.2d 1144, 1150 (Pa. Commw.CT. 2001).**

Where an Authorized Representative is appointed by an aggrieved party as permitted above and has delivered to the Board the Appointment Affidavit, the Authorized Representative must provide his/her name, address and telephone number to the Board, and all notices and correspondence shall be sent only to the Authorized Representative thereafter.

Any party may be represented at a hearing before the Board by an attorney licensed to practice law in the Commonwealth of Pennsylvania. Attorneys will be asked to provide to the Board his/her name, PA Attorney's License Number, address and telephone number, and all notices and correspondence shall be sent only to the attorney thereafter. (Hereinafter, these rules and regulations will also refer to attorneys as Authorized Representatives.)

5. APPEAL FORM: The form provided by the Board must be completed in its entirety including the parcel number and assessment subject to appeal. All assessment appeals must be signed by the aggrieved party or Authorized Representative of the aggrieved party. In the case of a taxing district or a corporation, signature must be by an officer or duly authorized employee; in the case of a partnership or LLC, by one of the principals. Proof of a signatory's authorization to sign the appeal may be required at the discretion of the Board. No evidence should be submitted with the Appeal Form.

II. PRE-HEARING MATTERS

6. NOTICE OF HEARING: After an Appeal is timely filed, the aggrieved party will receive by mail at the address designated by aggrieved party in the appeal a notice of a date and time on which the hearing will be held. The Notice of Hearing will be sent to the aggrieved party or Authorized Representative and the taxing districts at least twenty (20) days prior to the date of the hearing (53 Pa. Cons. Stat. §8844(e)(1)).

It is the obligation of the aggrieved party and Authorized Representative, if any, to provide written notice to the Board, using the address above, of any change in address. No defect in service of any notice shall be sufficient grounds for setting any assessment aside. All appeals will be heard and acted upon by the Board on or before October 31 (53 Pa. Cons. Stat. §8848(c)(5)).

7. DOCUMENTARY EVIDENCE: An aggrieved party may elect to submit written evidence to the Board, including, but not limited to, an appraisal, income and expense statements, list of comparable properties, lease(s), land surveys and depletion statements. Four (4) copies of any documents upon which the aggrieved party will rely at the hearing must be submitted to the Board at least ten (10) days prior to the hearing for an annual appeal. (If appealing a change of assessment notice related to a countywide reassessment, the aggrieved party shall submit four (4) copies of all such documents to the Board on the date of the hearing.) All reports must be signed by the preparer. Materials submitted to the Board will not be returned.

The aggrieved party is encouraged to produce at least one still photograph of the property under appeal and for every property used as a comparable.

8. EXPERT WITNESSES: You may designate an expert witness to provide live testimony relative to fair market value. If you will be designating an expert witness, you must provide four (4) copies of the expert's written qualifications and report as to fair market value to the Board at least ten (10) days prior to the hearing for an annual appeal. (If appealing a change of assessment notice related to countywide reassessment, the appellant shall submit four (4) copies of all such documents to the Board on the date of the hearing.) The expert's written qualifications should include proof of being currently licensed by the Pennsylvania Real Estate Commission.

9. APPLICATION FOR EXEMPTION: All entities seeking Tax Exempt status for the following year must submit a written application approved by the Board of Assessment Appeals in accordance with the Consolidated County Assessment Law (53 Pa. Cons. Stat. §8801 *et seq.*) by August 1. The application shall specifically note the statutory exemption being sought by the entity and a statement regarding the current use and/or planned use of the property for which exemption is being sought. The Consolidated County Assessment Law sets forth the list of possible bases for real estate tax exemption.

In addition to the application, the entity should also submit the following information:

- (a) a copy of the deed through which the entity obtained the property;
- (b) at least one still photograph of the property, and the applicant is encouraged to provide additional pictures of the interior of any buildings and the grounds showing the use of the property based upon the exemption being applied for;
- (c) copies of all organizational documents, charters, by-laws and amendments; and
- (d) a list of the most recent members of the entity's governing body.

If the applicant is applying for Tax Exempt status on the basis of being an "institute of purely public charity", the applicant shall also submit with its application and the above-referenced documentation a brief statement of how the entity meets the requirements of applicable law (including both the HUP Test and Act 55, detailed below).

The Pennsylvania Supreme Court in Hospital Utilization Project v. Commonwealth, 507 Pa. 1, 487 A.2d 1306 (1985), provides that for the entity to qualify as a purely public charity it must possess the following characteristics:

- 1. Advances a charitable purpose;
- 2. Donates or renders gratuitously a substantial portion of its services;
- 3. Benefits a substantial and indefinite class of persons who are legitimate subjects of charity;
- 4. Relieves the government of some of its burden; and
- 5. Operates entirely free from private profit motive.

The Board must also apply the statutory standard found in the Institutions of Purely Public Charity Act (Act 55). In support of the applicant's statement, the applicant shall include the following documents:

- (a) proof of nonprofit status granted by Commonwealth;
- (b) appropriate IRS ruling letter granting exempt status;
- (c) proof of Pennsylvania sales tax exemption;
- (d) copies of income tax returns and /or Form 990s for the preceding three (3) years;
- (e) a verified statement that none of the income of the nonprofit entity is used to benefit any individual shareholder, member, incorporator or board member – other than salaried employees of the entity – unless organizing documents provide for the same; and
- (f) in the event the tax forms provided above do not disclose the amount of salaries and wages paid, the above verified statement shall include the five (5) highest salaried employees of the entity.

III. APPEAL HEARINGS

10. JURISDICTION OF BOARD: The jurisdiction of the Board is not limited by the relief sought by the aggrieved party, and the Board has inherent power to increase or decrease an assessment once a case is placed before it.

11. APPEARANCE AT HEARING: The aggrieved party or Authorized Representative must appear at the scheduled hearing. Failure of the aggrieved party or his/her Authorized Representative to appear at the hearing at the time fixed, unless there is a prior approval from the Board, shall be considered abandonment of the appeal (53 Pa. Cons. Stat. §8844(e)(1)). HEARINGS WILL NOT BE RESCHEDULED.

12. CONDUCT OF HEARING/EVIDENCE: During the hearing, the Board will first accept the official Assessment into the record.

The burden is then on the aggrieved party to prove that the assessment is incorrect. The assessment is presumed to be correct unless and until the aggrieved party comes forward with sufficient credible evidence to prove his/her position. For the purpose of examining witnesses, any member of the Board may administer oaths (53 Pa. Cons. Stat. §8844(e)(1)). The aggrieved party shall state the basis of the appeal and shall make a presentation of information, documents, appraisals and/or testimony bearing solely on the fair market value of the property in question or reason for exemption on an Application for Exemption. (As set forth in Section 7 and 8 above, four (4) copies of all documents must be submitted to the Board.) This presentation should be as brief and concise as possible.

The Board is not bound by the strict rules of evidence applicable in the courts. The Board will not accept evidence regarding taxes, tax increase, percentage of assessment increases, financial ability to pay and related complaints since the sole matter at issue is the **fair market value of the property**. Where an assessment includes both land and building values, evidence will be accepted concerning the total value only.

Written appraisals submitted as evidence must be dated no more than twelve (12) months prior to the date the appeal is filed, must be prepared by a properly certified appraiser licensed in Pennsylvania, must comply with the Uniform Standards of Professional Appraisal Practice, and must contain enough information for the Board to determine how the appraiser reached his/her conclusion, including the appraiser's approach to value, supporting data, analysis, interpretation, reconciliation, a list of comparable properties utilized and final estimate of value. All comparable properties shall be identified by parcel number.

Where the appeal involves a property subject to a lease, the aggrieved party shall submit to the Board a verified copy of the lease. In the case of apartment building, office buildings and shopping centers, the aggrieved party shall submit a verified copy of a typical lease, along with the current rent schedule, a copy of the rent roll showing the tenant's names, unit identification, square footage, bedroom/bathroom count, monthly/annual rent, and any additional payments made by the tenants. The aggrieved party must also submit income and expense statements, with notes and schedules, for the past three (3) years.

Testimony as to the value will only be accepted from (a) the property owner, (b) principals in the corporation/entity holding title or an equitable interest in the property, (c) principals in the corporation/entity having responsibility for payment of real estate taxes under terms of a lease with the property owner, or (d) properly certified appraisers licensed in the Commonwealth of Pennsylvania.

The Board or its attorney or the taxing districts or their attorney may question the aggrieved party or witnesses appearing on the aggrieved party's behalf and may require the aggrieved party to furnish additional information or data for consideration in arriving at an opinion of fair market value. The Board may also require witnesses to disclose whether compensation paid for testimony is contingent on the result of the hearing (53 Pa. Con. Stat. §8852).

The Assessment Office may also present testimony or evidence, and the aggrieved party and taxing districts will then have an opportunity to ask questions of those witnesses (cross examination). The aggrieved party cannot argue with the Assessment Office's witness and cannot offer additional testimony of their own, but instead are permitted to question those witnesses about the matter to which they testified.

Upon conclusion of the testimony, the record shall be closed, and no further evidence may be submitted.

13. HEARING TIME: Approximately 10 minutes will be allocated per hearing. The aggrieved party or Authorized Representative and/or taxing districts must sign in upon arrival at which time the appeal will be scheduled for a specific time interval. Specific time intervals are in sixty (60) minute time blocks.

Example: If your assigned time is 1:00 PM, your actual hearing should be between 1:00 PM and 2:00 PM, depending on your arrival and sign-in time.

The appeal will be taken in order of when the aggrieved party signed in within the assigned time interval. The Board does its best to stay on schedule, but at times, there are slight delays or the Board may even be ahead of schedule. Your patience is appreciated.

14. DECISION: After the hearing and such review and consideration as may be required, the Board will deliberate and render a decision by October 31 (unless during a countywide reassessment, then November 15). The Board's decision shall be based on valuation methodology consistent with the standards of nationally recognized assessment and appraisal organizations and all applicable laws. Following the Board's decision, a written notice of the decision will be mailed to the aggrieved party or Authorized Representative, if any, and the affected taxing districts. The Assessment Office shall make the appropriate changes in the assessment rolls to conform them to the decision of the Board. The taxing district shall apply the changed assessment in the next fiscal year following the fiscal year in which the Board heard the appeal and rendered its decision, with the exception of interim assessments, reductions due to catastrophic loss or corrections due to clerical or mathematical errors (53 Pa. Cons. Stat. §8847).

15. APPEAL TO COURT OF COMMON PLEAS: Within thirty (30) days of the date of the Board's decision, an aggrieved party or taxing district who disagrees with the Board's decision may file a Petition for Appeal with the Court of Common Pleas (Blair Co. L.R. 235). At the same time as of the filing of a Petition for Appeal to the Court of Common Pleas, the party filing such appeal shall provide a copy of the Petition to the Board of Assessment Appeals at the address set forth above and to the County Solicitor. The appeal to Court is a *de novo* hearing, which means that evidence provided to the Board must be resubmitted to the Court by the party appealing. An appeal shall not prevent the collection of taxes based upon the assessment appealed (53 Pa. Cons. Stat. §8854(c)). If the assessment is reduced by the court, then any overpayment of taxes shall be returned to the aggrieved party.

Blair County Assessment Office
423 Allegheny St, Suite 041, Hollidaysburg, PA 16648
814-693-3110
www.blairco.org