

WASHINGTON COUNTY BOARD OF ASSESSMENT APPEALS



RULES OF APPEAL PROCEDURES

Adopted June 16, 2016
Revised April 13, 2017

WASHINGTON COUNTY BOARD OF
ASSESSMENT APPEALS
95 West Beau St., Ste. 525
Washington, Pa., 15301
724-228-6850
www.co.washington.pa.us

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A. GENERAL RULES

RULE 1. Time for Filing

All annual appeals from the assessment of real property must be properly filed with the Washington County Board of Assessment Appeals (Board) after July 1st and not later than 4:30 p.m., prevailing time, September 1st of each year. Any appeal received after the filing date will be accepted if postmarked by September 1st of each year.

All assessment appeals filed from a new assessment or revisions of assessment during the course of any particular year must be received within 40 days of the date of the assessment change notice.

RULE 2. Place for Filing

An assessment appeal from the assessment of real property shall be filed with the Washington County Board of Assessment Appeals, Courthouse Square, 95 West Beau Street, Suite 525, Washington, Pa., 15301.

Appeals may be filed by mail subject to limitations set forth in Rule 1. Assessment appeals may also be filed with the Board in person at the Washington County Board of Assessment Appeals office Monday through Friday between the hours of 9:00 a.m. and 4:30 p.m.

RULE 3. Cost of Filing

For each parcel appealed, an appellant shall submit a check in the amount of \$50.00, made payable to the Washington County Tax Revenue Department, along with the requisite appeal form, which will serve as a refundable deposit upon attendance at the scheduled appeal hearing. Failure to attend appeal hearings will result in loss of said deposit(s).

RULE 4.**Filing and Signing
Assessment Appeals**

An assessment appeal may be filed by any party authorized to do so pursuant to 53 Pa. C.S. §8844. An assessment appeal shall be executed by the owner of the property, an authorized representative of the owner, or a lessee responsible for payment of real estate taxes. Where the owner is a corporation, the assessment appeal shall be executed by an officer of said corporation stating the title of such officer, or by a duly authorized employee of the corporation, accompanied by verified (see 18 Pennsylvania Consolidated Statutes, § 4904) certification that he or she is authorized to act on behalf of the corporation. Where a partnership is the owner, a partner shall execute the assessment appeal. Where a lessee is the appellant, lessee shall submit a copy of the lease showing his or her status.

RULE 5.**Authorized Representative**

Appearance at Hearing: The aggrieved party must appear at the appeal hearing before the Board. Where an authorized representative attends the hearing in lieu of the appellant(s), the representative shall produce a power of attorney executed by the appellant(s), verifying the representative's authority to appear in order to avoid abandonment of the appeal.

Attorneys-at-Law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearing before the Board. Nothing in this section shall permit the unauthorized practice of law by an individual who is not at Attorney-at-Law. Unauthorized practice of Law is a Criminal Offense punishable by fines and jail time. Only a lawyer licensed in Pennsylvania may represent a taxpayer before County Board(s) of Assessment Appeals/Revision or in the Common Pleas Courts. 42 Pa. C.S.A. §2524. Westmoreland v. Rodgers 693 A.2d 996 (Pa. Cmwlth. 1997). Pennsylvania Bar Association Unauthorized Practice of Law Committee Formal Opinion 98-101.

B. APPEAL HEARING

RULE 6. Notice of Hearing

Notice of the date and time of the hearing shall be deposited in the mail twenty (20) days prior to the scheduled day and time to appear. Notice of the hearing will be mailed exclusively to the appellant's mailing address, as specified on their appeal form. ***Per court order on June 21, 2019. "The notice shall be mailed to the appellant at the address *designated in the appeal.*"**

RULE 7. Postponement of Hearing

All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least ten (10) days prior to the date set for the hearing and shall set forth the grounds relied upon in support thereof.

Appellants are advised that due to the limited time frame in which the Board has to consider appeals, a request for postponement may not be granted.

RULE 8. Failure to Appear at Hearing

Failure of the appellant to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal.

RULE 9. Procedure at Hearing

At all hearings, the Board will hear such evidence as may be submitted by the appellant(s). During the appeal hearing, the property owner or representative shall state the basis of the appellant(s)'s appeal and shall make a full and complete disclosure of the appellant(s)'s information bearing upon the property's fair market value. The Board may examine the appellant(s) or witness(es) appearing on appellant(s)'s behalf and may require the appellant(s) to furnish additional information or data for consideration in arriving at a determination of fair market value.

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 fair market value of the property.**

Pursuant to statute, there are three (3) approaches to ascertain the fair market value of property is determined: (1) sales comparison; (2) income; and (3) cost. 53 Pa.C.S.A. § 8842. An Appellant should be prepared to discuss all three.

Washington County utilizes a base valuation year for assessment of 2015 with a stated ratio of assessment to market value of 100%. Your assessment is therefore expressed in 2015 dollars.

The relationship of the base year assessment to current market value of the property is controlled by the common level ratio of assessment in effect as of the date the appeal was filed. Your assessment will be equalized with the assessments of properties throughout the entire County by the application of the common level ratio of assessment to the Board's finding of current market value.

In the event the common level ratio (as certified annually by the Tax Equalization Division of the PA Department of Community and Economic Development, formerly known as STEB) is applicable to this appeal (The Consolidated County Assessment Law, Title 53, Chapter 88, Subchapter C. Section 8841 et al), the Board of Assessment Appeals will apply the appropriate common level ratio to set the property assessment after first determining the current fair market value for the subject of this appeal.

The Board of Assessment Appeals shall make the following determination in any appeal:

- a) the market value of the property as of the date such appeal was filed;
- b) the common level ratio of assessment in effect as of the date the appeal was filed

Your appeal must therefore be substantiated by an opinion of the current market value of the property involved. You must be prepared to support your opinion by accepted appraisal processes, i.e. the cost, sales/market comparison, and income

approaches. A professionally prepared appraisal may be acceptable to substantiate this information.

In the event a professionally prepared appraisal is provided, the presentation of an appraisal does not relieve you from the requirements to divulge other documentation as detailed in these "Rules of Appeal Procedure".

Written presentations, including appraisal reports, must be signed by the preparer. This requirement extends particularly to but not limited to "consulting reports", "valuation report", "market analyses", and any other similar presentations.

Testimony as to value will be accepted only from the following:

- a) Owner;
- b) Principal in the corporation or other entity holding title or possessing an equitable interest in the property;
- c) Principal in the corporation or other entity having responsibility for payment of real estate taxes under terms of a lease with the owner;
- d) Tax department representative in the permanent employ of the owner or leasing entity; or
- e) Broker-Appraiser or PA-certified Appraiser as certified in the Commonwealth of Pennsylvania by the PA State Board of Certified Real Estate Appraisers.

If the allegation is made that value in the subject area is being adversely affected by a certain nuisance or other factor, you must be prepared to document the impact of this problem through the use of market sales. Information on property sales in all Washington County municipalities is on record in the Assessment Office. This information is available to assist you in determining an opinion of the current market value.

The assessment law provides that the County Assessment record is prima facie evidence of the validity of the assessment and the property's value. This means that upon introduction of their assessment record into evidence, there is a presumption of law that the assessment is correct unless proven otherwise by the appellant(s).

Written appraisals that are submitted as evidence must be dated no more than twelve (12) months prior to the date of the filing of the appeal.

Please note that all evidence becomes the property of the county and it will not be returned to the appellant.

RULE 12. Property Subject to Lease

Where the assessment appeal involves a property which is subject to a lease(s), the appellant(s) shall submit to the Board a verified copy of the lease(s) containing all terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant(s) 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, bedroom and bath count, monthly or annual rents, and any additional payments made or required. The appellant(s) shall also submit income and expense statements, with all notes and schedules, for the past three (3) years.

RULE 13. Taxing Districts

These rules shall be applicable to appeals by taxing districts.

C. EXEMPTION APPLICATION

RULE 14. Filing Requirements

All entities seeking a grant of exempt status from taxation, in accordance with The Consolidated County Assessment Law, Title 53, Chapter 88, Subchapter B, Section 8812 et al, shall submit to the Board, before the appeal hearing will be scheduled, the following documentation as may be applicable:

- a) Properly completed assessment appeal form;
- b) Proof of non-profit status granted by the Commonwealth of Pennsylvania;
- c) Appropriate Internal Revenue Service ruling letter granting exempt status;
- d) Copies of appropriate income tax returns filed with the IRS, if any, for the immediate three (3) years preceding the date of assessment appeal;

specific reference to the statutory section(s) and citations, or otherwise pertinent under the laws of the Commonwealth of Pennsylvania.

The Pennsylvania Supreme Court in Hospital Utilization Project v. Commonwealth, 507 Pa. 1, 487 A.2d 1306 (1985) provides that for an 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.

In the event exemption is being sought, claiming to be a “purely public charity”, the Board will use this 5-part test as set forth in the HUP case in making its determination.

In addition, the Board must also apply the statutory standard (Title 53, Chapter 88, Subchapter B, Section 8811 et al) that the organization be founded, endowed and maintained by public or private charity.

RULE 16. Unavailability of Information

In the event any of the materials required by these rules are not presented to the Board, the appellant(s) should, either prior to or at the time of the hearing, be prepared to submit a statement as to the reason(s) why such documentation is not available or is not submitted to the Board.

RULE 17. Leases or Other User Arrangements

In the event that any portion of the property for which exemption is sought is leased by the appellant(s) or otherwise permitted to be used by any entity other than the appellant(s), the appellant(s) shall submit, at least ten (10) days prior to the date of the hearing, a copy of any such lease(s) or a brief statement concerning the permissive use arrangement. Lease(s) copies or statements shall contain the identity of the lessee or user, the amount of rent or other

Washington County Commissioners or the Washington County Solicitor shall be required.

E. REPEALER/ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

Adopted the ____ day of _____, 2017, by the Washington County Board of Commissioners.

COUNTY OF WASHINGTON

ATTEST:

By: _____
Larry Maggi, Chairman

Cindy Griffin, Chief Clerk

By: _____
Diana Irey Vaughan, Vice Chairman

Approved as to form and legality:

By: _____
Harlan G. Shober, Jr.

Solicitor, Washington County