

**WASHINGTON COUNTY
BOARD OF
ASSESSMENT APPEALS**

(COUNTY SEAL)

**RULES OF APPEAL
PROCEDURES**

Adopted and Effective

**WASHINGTON COUNTY BOARD OF
ASSESSMENT APPEALS
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**WASHINGTON COUNTY BOARD OF
ASSESSMENT APPEALS**

RULES OF APPEAL PROCEDURE

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, 100 West Beau Street, Suite 205, 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. 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 4. 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.

Where the appellant(s) is represented by legal counsel, or by some other authorized representative, the name, address, and telephone number of such counsel or representative shall be provided and, thereafter, all notices shall be sent to such counsel or representative or as directed on the appeal filing.

B. APPEAL HEARING

RULE 5. 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. A third-party notice will be sent to said appellant(s)'s attorney of record or to an authorized representative **only upon written instruction by the appellant(s).**

RULE 6. Postponement of Hearing

All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least 48 hours prior to the date set for the hearing and shall set forth the grounds relied upon in support thereof.

Any request for postponement received within 48 hours of the date set for the hearing will be re-scheduled. Appellants are advised, however, that due to the limited time period for the Board to consider appeals, a request for postponement may not be granted.

The Board conducting the hearing shall have the right to continue the said hearing from day to day, or to adjourn it to a later date, or to a different place, by announcement thereof at the hearing or by other appropriate notice.

RULE 7. 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 8. 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.

In the case of an assessment, which includes both land and building values, testimony will be accepted concerning the total value only. **The Board will consider the appeal of either land or building as separated from the total.**

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 properties 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).

The burden of proof is therefore upon you to establish your case.

The Assessment Office will be represented at the hearing by an expert witness. Your testimony and evidence are subject to cross-examination. The Assessment Office may, at its option, offer additional testimony and/or evidence beyond the assessment record. Such testimony and/or evidence is also subject to cross examination.

All evidence not provided in advance of the hearing must be presented at the hearing. The Board will not continue the hearing for the purpose of accepting evidence which was required to be presented on the original hearing date.

Any written presentation and/or evidence documents must be in a minimum of three (3) copies. (See Rule #10 for details.)

The Board will allow a reasonable amount of time for the presentation of your appeal, but you are generally limited to fifteen (15) minutes.

This time allotment is based upon the Board's historic experience in hearing cases of similar nature and complexity. You should be prepared to present your case in as brief and concise a manner as possible. The volume of appeals being heard may, at times, cause delays; therefore, you should allow sufficient additional time in the event the Board is behind schedule.

RULE 9.**Photographs**

Appellant(s) is encouraged to produce at least one still photograph of the property under appeal and at least one still photograph of every property used as a comparable. Failure to produce any such photo(s) shall not result in a refusal by the Board to hear relevant testimony on the particular property.

RULE 10.**Evidence**

The Board will not be bound by the strict rules of evidence normally applied to the courts. The Board may, in its discretion, hear any and all evidence that it considers probative and helpful in deciding the appeal. A record owner of property under consideration may offer his or her opinion of the fair market value either orally or in writing.

Written appraisal reports are strongly recommended.

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.

RULE 11.**Submission of Written Reports**

Where appellant(s) intends to present a written report relative to value, one copy of such report shall be delivered to the Board of Assessment Appeals Office at least ten (10) days prior to the date set for the hearing. The balance of copies, two, shall be brought along to the hearing for distribution. **Do not** deliver all three copies to the Board.

RULE 12.**Expert Witness-Qualifications**

Where appellants(s) intends to introduce an expert witness, the written qualifications of the expert witness, including proof of valid certification with the Pennsylvania State Board of Certified Real Estate Appraisers shall be submitted to the Board at the Assessment Office at least ten (10) days prior to the date set for the hearing.

RULE 13.

Expert Witness-Financial Interest

Where a written report relative to value is presented by a witness other than the owner, a statement shall be submitted as to whether such witness has any financial interest in the property involved in the appeal, and whether or not the compensation for testimony is contingent-fee based or based upon the outcome of the appeal.

RULE 14.

Disqualification

Failure to adhere to Rule 9 through 12 may result in the Board refusing to admit offered evidence, testimony, and/or to hear witness(es).

RULE 15.

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 16.

Taxing Districts

These rules shall be applicable to appeals by taxing districts.

C. EXEMPTION APPLICATION

RULE 17.

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;
- e) Copies of all organizational documents, by-laws, and most recent amendments;
- f) A list of the members of the current Board of Directors or other governing body, together with a verified statement that none of the income of the alleged non-profit entity inures to the benefit of any individual shareholder, incorporator, member of the Board of Directors, or other governing body (other than salaried employees), unless the documentation set forth herein contains such a statement in the Articles of Incorporation or amendments thereto; in the latter event, a brief reference to the section should be noted with the submission of such documents;
- g) In the event the tax returns submitted (or if there be no such tax returns) fail to disclose the amounts of salaries and wages paid, then the appellant(s) shall submit a verified statement of the current salaries and wages paid to all officers, directors, and the five (5) highest salaried employees of the non-profit corporation, or other governing body;
- h) A copy of the deed or document of title, whereby the appellant(s) obtained the property for which exemption is being sought. In the event no such copy is available, a reference to the deed or document along with a verified statement containing the same information as herein set forth shall be submitted;
- i) A brief yet specific verified statement as to the current use of the property and, in addition, the appellant(s) may, at its option, include a statement of the prospective use of the property;
- j) Any other documentation that may be required or requested by the Board;
- k) The above requested information may be set forth in one cumulative verified statement;
- l) If the assessment appeal is signed by an officer or employee of the corporation seeking exemption, then a verified statement of authorization of such officer or employee shall accompany the assessment appeal or be

submitted prior to the date for the setting of a hearing. In the event this authorization is not submitted, no hearing date will be set until this authorization is received by the Board.

RULE 18. Representation

Where the appellant(s) is represented by legal counsel or by some other authorized representative, the name, address and telephone number of such representative or counsel shall be provided and, thereafter, all notices shall be sent to such counsel or representative.

RULE 19. Statutory Requirement to be Met

The appellant(s) shall submit a brief statement of the applicable law whereby the appellant(s) feels the property under appeal is entitled to exempt status, with 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 20.

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 21.

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 consideration paid by lessee or user, the terms of lease(s) or permissive use, and all other items pertinent thereto.

RULE 22.

Subsequent Appeals

Where an assessment appeal for exemption has been submitted and exemption granted, and appellant(s) thereafter seeks additional exemption on other property, the appellant(s) is not required to resubmit all of the supporting documents, but is required to submit only information pertinent to the subject property for which exemption is being sought. In the event that any portion of the original information, documents and/or exhibits have been amended or information contained therein is stale or outdated, up-to-date information shall be provided with the appeal filing.

D. APPEALS FROM THE BOARD

RULE 23.

Notification

The date on which a decision of the Board is filed (date of the official notice from the Board of Assessment Appeals) shall be conclusively presumed to be the date

of the issuance of the decision and a 30-day time period for appeal to the Court of Common Pleas shall begin to run from that date.

The Board shall give prompt, written notice of the filing of its decision to the appellant(s) and to all parties who entered an appearance in writing before the Board.

RULE 24. Notification of Appeal from Decision of Board

In all appeals to the Court of Common Pleas from the Decision of the Board, the Washington County Board of Assessment Appeals and it's Solicitor, the appropriate School District and Municipality shall be served with a copy of the petition for appeal within ten (10) days from the date said appeal is filed with the Prothonotary of the Court of Common Pleas at the following address: 100 West Beau Street, Room 205, Washington, Pa., 15301. No Service upon the 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 16th day of June, 2016, by the Washington County Board of Commissioners.

COUNTY OF WASHINGTON

By: [Signature]
Larry Maggi, Chairman

ATTEST:

[Signature]
Irene Reese, Chief Clerk

By: [Signature]
Diana Irey Vaughan, Vice Chairman

Approved as to form and legality:

By: [Signature]
Harlan G. Shober, Jr.

[Signature]
Solicitor, Washington County

per minute # 1018
dated 6/16/2016