



BUCKS COUNTY BOARD OF ASSESSMENT APPEALS

RULES GOVERNING APPEAL HEARINGS

The Board of Assessment Appeals has established the following procedures regarding appeal hearings. Pursuant to the rules governing appeals before the Board of Assessment Appeals, the following criteria must be met:

1. The aggrieved party of record must execute all Notice of Intention to Appeal forms.
2. A completed appeal form must be filled out for each parcel being appealed.
3. **No hearing** will be scheduled until completed form is timely received in the office of the Board of Assessment Appeals.

PLACE OF FILING

Completed Annual Appeal forms must be received on or before **August 3, 2009** at the office of the:

Board of Assessment Appeals
55 East Court Street
Doylestown, PA 18901

Completed Interim Assessment Appeal forms must be received at the office on or before the **date printed on the Assessment Revision Notice**. Completed forms may be filed by mail or in person, Monday through Friday, between the hours of 8:00 AM to 4:30 PM prevailing time. Completed appeal forms received after the designated filing date, whether or not the same was mailed prior thereto, will be rejected as untimely filed.

APPEAL HEARINGS

1. The aggrieved party and authorized attorney, if applicable, will be notified by mail at least twenty (20) days prior to the hearing as to the location, date, and time of hearing.
No postponements will be granted!
2. The aggrieved party or authorized attorney must be present at the hearing. The Board may determine exceptions in instances of unique or significant hardships. Failure to appear at the hearing after due notice thereof, shall be considered an abandonment of the appeal and grounds for dismissal.
3. Authorized Attorney: In cases where the aggrieved taxpayer does not attend the scheduled appeal hearing, his/her authorized attorney must complete the VERIFICATION OF AUTHORIZATION section of the appeal form.
4. Tax representatives, financial advisors, or other non-legal representatives will not be permitted to act as legal representatives of the aggrieved party.

Evidence: The Board will not be bound by the strict rules of evidence normally applied in the Courts. The Board may, in its discretion, hear any and all evidence, which it considers probative and helpful in deciding the appeal. A record owner of property under appeal may offer his or her opinion of its value either orally or in writing. The Board will not receive 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 in accordance with these rules. Except where the Board shall direct otherwise, any party filing a written appraisal report with the Board of Assessment Appeals, shall file a signed original and two (2) copies with the Board.

Procedure at Hearings: The Board will sit to hear relevant and probative evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his/her attorney shall state the basis of the appellant's appeal and shall make a full and complete disclosure of appellant's information bearing on the property's fair market value. The Board may examine all witnesses appearing on appellant's behalf and may require the appellant to provide additional information or data within a specified time after the hearing in order to establish the fair market value.

EXPERT WITNESSES

Expert Witness Qualifications: In all cases involving expert witnesses the written qualifications shall be submitted to the Board prior to testimony. The expert witness will only be permitted to testify and express opinions in those fields of his/her qualified expertise.

APPRAISAL/CONSULTING REPORTS

Financial Interest: In all assessment appeals in which the appellant intends to introduce the testimony of an expert appraiser to establish the fair market value of the property, the appellant shall provide with the completed appeal form a written appraisal by the expert which shall contain a signed statement setting forth whether or not the expert has any financial interest in the property subject to the appeal and whether or not the terms of compensation for his/her testimony is contingent upon the outcome of the appeal.

Appraisal Reports: Appraisal reports prepared for the appellant to establish market value shall be in compliance with the Uniform Standards of Professional Practice (USPAP) adopted by The Appraisal Standard Board of the Appraisal Foundation.

Qualifications of Appraiser: The appraiser signing the appraisal report shall provide evidence of his/her compliance with the licensing requirements of the Pennsylvania Real Estate Commission and the Pennsylvania Real Estate Appraiser Certification Act.

Property Subject to Lease: In the event that any appeal shall involve a property, which is subject to a lease(s), the appraisal report shall contain a verified copy of the lease(s) containing all terms and conditions. In the case of apartment houses, office buildings, and shopping centers, 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 bath count, monthly or annual rent, and any additional payments made. The appraisal report shall, also, contain the income and expense statements, complete with all notices and schedules for the past three (3) years.

Failure to Produce: Failure to produce required documents or noncompliance with the requirements for the execution and timely filing of the property assessment appeal form, may constitute insufficient grounds for approving any appeal.

TAXING DISTRICT

These rules shall be applicable to all appeals filed by taxing districts.

CORPORATIONS – PARTNERSHIP OR SOLE PROPRIETORSHIP

Signing Appeal Form: All Notices of Property Assessment Appeals shall be executed by the aggrieved party of record. In cases in which a corporation shall be the aggrieved party, 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 aggrieved corporation which shall be accompanied by a verified certification (See 19 PACS 4904) that he/she is authorized to act on behalf of the corporation. In all cases in which a partnership or sole proprietorship is the aggrieved party, a duly authorized officer or principal of such business organization shall execute the Notice of Appeal.

1. In the event that appellant is a lessee, licensee or other possessor not holding the fee, whose standing arises from an agreement to pay real estate taxes under any such lease, license or other contract, said verification shall be accompanied by written authorization executed by the fee holder and evidencing notice to the title holder of the taking of the appeal.
2. Present at Hearing: In all cases, the aggrieved party by an authorized representative consistent with the above shall be present at the hearing(s).

CLASS ACTION

Class Action Appellant: When an appeal involves a group of two or more persons acting on behalf of a class or persons similarly situated with regard to an assessment, the appellant shall attach to the appeal a list of all aggrieved parties by name, address and parcel number who is a member of the class.

1. The Board shall review the appeal documents to ascertain whether or not the appellants are acting on behalf of the class of persons identified as similarly situated with regard to the assessment of the properties identified in the class and certify or refuse to certify the appeal as a class action.
2. If certification is refused, the appeal shall continue by the named appellants alone.
3. If certification is approved, the Board shall notify in writing every aggrieved party that they have been identified as a member of the class and have the right of election to be included as a member of the class. Within ten (10) days of the date of notification such aggrieved parties shall file with the Board in writing his/her election to be a member of the class. The Board shall exclude any aggrieved party who fails to file a written election to be a member of the class action.