

BOARD OF ASSESSMENT REVISION OF NORTHUMBERLAND COUNTY APPEAL PROCEDURES, RULES AND REGULATIONS

EX

Appellant(s) please read this entire form and be mindful of the following: **The issue of any Assessment appeal is fair market value (current or base year) of the subject property.** The Uniform Standards of Professional Appraisal Practice defines fair market value as the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus (IAAO, 1996, pg. 18).

An opinion of fair market value can best be provided by:

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

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. In the case of an assessment which includes both land and building, testimony will be accepted concerning the total value only. The board **will not** consider the appeal of either land or building as separate from the total.

The law presumes the Assessed value to be correct until proven otherwise by the appellant. Therefore, the appellant has the burden of presenting evidence to the Board to substantiate their opinion of fair market value. If the appellant will be presenting an appraisal or a market analysis as evidence of market value, the Assessment Office requests they provide a copy at least ten (10) days prior to their scheduled hearing appearance.

APPEAL PROCESS

No appeal will be heard by the board unless the property owner first has filed the appeal and required documents on or before September 1st of the current year, as set by state law. County Assessment Law requires all formal appeals must be completed by October 31st. The Board will establish and maintain a strict schedule for all appeal hearings. The Board shall allocate 15 minutes for each hearing. The appellant will be informed of the allotted time by notice and at the beginning of their hearing.

Notice of the date and time of the hearing shall be deposited in the mail at least twenty (20) days prior to the scheduled day and time to appear. Failure of the appellant/of their representative to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal.

APPEAL HEARINGS

All hearings of appeals before the Board shall be open to the public and shall be conducted in accordance with regulations prescribed by the Board. Individuals who are property owners may represent themselves at the hearings but only attorneys licensed to practice law in the Commonwealth of Pennsylvania may represent clients before the Board. It is advisable that the property owner appear before the Board as the Board may have questions for the owner. Corporations, limited liability companies, trusts, partnerships and other entities who are property owners must be represented before the Board by an attorney licensed to practice law in the Commonwealth of Pennsylvania.

Unauthorized practice of Law is a criminal offense pursuant to 42 Pa.C.S.A. § 2524. Only a lawyer licensed in Pennsylvania may represent a tax payer before the County Board(s) of Assessment Appeals/Revision or in the Court of Common Pleas.

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(APPEAL HEARINGS Continued)

The appellants will submit evidence to the Board to support their case. The Board may require the appellants to furnish additional information or data to consider at arriving at the fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will render its decision. The Board's decision consists of three options:

1. A decrease in market value.
2. An increase in market value.
3. To maintain the current market value.

The Chief Assessor and any other Board approved assistant(s) shall attend each hearing and provide the Board with information relating to the appellants assessment. Either the Board or the appellant may call witnesses as they desire and which are permitted under the rules of the Assessment Appeal Board. The Board and appellant may examine such witnesses under oath. For the purpose of examining witnesses, any member of the Board shall be competent to administer oaths.

The Board decision shall be added to the minutes of the appeal hearings and a copy of such decision shall be given to the appellant, either in person or by mail (to the address shown on the appeal form), by November 15th of the current year.

International Association of Assessing Officers, (1996). *Property Assessment Valuation* (2nd ed.). , : IAAO.

APPEAL PREPARATION CHARGE

(PER INDIVIDUAL PROPERTY APPEALED):

EXEMPTION: \$100.00 PER PARCEL

Note: No charge shall be refunded. These charges are only for the preparation of appeals to be heard by the Northumberland County Board of Assessment Revision.

PLEASE MAKE CHECKS PAYABLE TO: NORTHUMBERLAND COUNTY ASSESSMENT BUREAU

ALL FORMS AND PAYMENTS SHOULD BE MAILED TO THE ASSESSMENT BUREAU ON OR BEFORE SEPTEMBER 1ST OF THE CURRENT YEAR. IF YOU HAVE ANY QUESTIONS CONCERNING WHICH FEE TO PAY OR ANY OTHER GENERAL QUESTIONS CONCERNING THE APPEAL PROCESS PLEASE CALL (570) 988-4112.

Upon receiving your hearing date, you must contact the Assessment Bureau immediately to address any scheduling conflicts. If your appeal cannot be rescheduled in the established hearing dates, you may incur a \$15.00 rescheduling fee. Please call immediately with any scheduling concerns.

NORTHUMBERLAND COUNTY APPLICATION FOR EXEMPTION FROM REAL ESTATE TAXATION

Entities seeking a grant of exempt status from taxation in accordance with the general assessment law (72 P.S. 5453.202, as amended) shall submit to the Board of Assessment Revision, prior to the appeal hearing, the following documentation as may be applicable:

- A. Name and address
- B. Date of incorporation
- C. Articles of incorporation
- D. Present officers and board
- E. Purposes of organization
- F. Methods of operation or functions performed
- G. Financial statements for the past 3 years
- H. Profit and loss statement for the past 3 years
- I. Federal/State tax exemption certificate
- J. Federal tax returns for the past 3 years
- K. Act and section under which exemption is claimed
- L. Whether any organization funds were paid to any member, officer or board member and the amount thereof
- M. Real property data: location of all property, whether claimed for exemption or not, with size, township, deed reference, assessed value, description of improvements/buildings, current use(s) of property, and survey of property (if available)
- N. Memorandum of law citing any cases or supporting application (optional)

Necessary information can be forwarded to the following address along with completed application:

**Northumberland County Assessment Bureau
Attn: Tiffany Kaseman, Chief Assessor
3rd Floor, 399 Stadium Drive
Sunbury, PA 17801**

If you have any further questions regarding this process, please contact the Assessment Bureau at (570) 988-4112, Monday through Friday, 9am to 4pm.

IMPORTANT

This appeal is for your status beginning in the next calendar year; any bills for the current year or prior are to be paid. This application will be held until September 1 of the current year when the application process closes. After that date you will be mailed a notification of when you are requested to appear in front of the revision board.
