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.
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.
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.
NORTHUMBERLAND COUNTY APPLICATION FOR EXEMPTION FROM REAL ESTATE TAXATION

Under the provisions of law, any person (including taxing districts) aggrieved by any assessment desiring to appeal shall file a statement, in writing, with the Board of Assessment Revision on or before September 1ST of the current year. Such statement shall designate the assessment appealed from and the address to which the board shall mail notice of when and where to appear for a hearing.

NO APPEAL SHALL BE HEARD BY THE BOARD UNLESS APPELLANT SHALL FIRST HAVE FILED THE APPEAL AND REQUIRE DOCUMENTS ON OR BEFORE SEPTEMBER 1ST OF THE CURRENT YEAR, AS SET FORTH BY LAW.

Property Owner’s Name(s): _______________________________________________________________

Mailing Address: _____________________________________________________________________
_____________________________________________________________________
_____________________________________________________________________

Property Location: _____________________________________________________________________
Number     Street     Borough/Township

County Parcel Identification: ______________________________________________________________

Does the property have any buildings/improvements? [ ] Yes [ ] No
If yes, please give a description of buildings/improvements:
_____________________________________________________________________________________
_____________________________________________________________________________________
_____________________________________________________________________________________

If property is vacant, please give a lot size: __________________________________________________

Please give an accurate and detailed description of what the property, both vacant and/or improved, is being used for:
_____________________________________________________________________________________
_____________________________________________________________________________________
_____________________________________________________________________________________

Do you receive rent, revenue or other income for any part of the property? [ ] Yes [ ] No
If yes, please explain in detail:
_____________________________________________________________________________________
_____________________________________________________________________________________
_____________________________________________________________________________________

CERTIFICATE OF APPEAL

I/We hereby certify my/our intention to appeal from the real estate taxation of the property described above and do hereby verify that the statements made in this appeal are true and correct. I understand that false statements herein are made subject to the penalties of 18 PA CS Section 4904, relating to unsworn falsification to authorities.

Signature: _________________________________ Date: _________________________
_________________________________ Phone: (Day) ___________________
                                         (Evening) ________________

All notice of proceedings will be mailed to the owner(s) of record and such other(s) as identified below:

Name: _____________________________________________________________________________
Address: __________________________________________________________________________