

FRANKLIN COUNTY BOARD OF ASSESSMENT APPEALS

APPEAL PROCEDURES, RULES AND REGULATIONS

1. TIME FOR FILING: If you are filing a real estate assessment appeal based upon an interim change in the assessed value, you must file your appeal on or before the date indicated on your change of assessment notice. If you are filing an appeal based upon the annual assessment, you must file your appeal no later than the close of business for County offices on September 1 next following your receipt of the tax assessment upon which the appeal is taken. Your appeal must actually be received on or before the filing deadline. The time of mailing is not relevant and any appeal not actually received before the deadline date will be rejected as untimely filed.

2. PLACE FOR FILING: An appeal notice from the assessment of real estate shall be filed with the Assessment Office of Franklin County, Franklin County Courthouse, 2 North Main Street Chambersburg, Pa. 17201. Appeals may be filed by mail subject to the limitations set forth in Rule 1. Appeals may also be filed in person at the Franklin Courthouse Assessment Office, Monday through Friday, between the hours of 8:30 A.M. and 4:30 P.M., prevailing time.

3. DOCUMENTING APPEAL:

a. SIGNING APPEAL FORM: All notices of property assessment appeal shall be executed by an aggrieved party of record. In cases in which a corporation shall be the aggrieved party, 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 (See 18 PaCS Section 4904) certification that he is authorized to act on behalf of the corporation. In all cases in which a partnership or sole proprietorship is the aggrieved party, a general partner or owner of such business organization shall execute the notice of appeal.

b. WRITTEN TESTIMONY: All written evidence to be presented in support of the appeal, including but not limited to income and expense statements, list of the assessment of comparable properties, leases, land surveys and any other documentation intended to be presented to the Board in support of the appeal either shall be submitted with the appeal at the time of filing the same or at a time no later than ten days prior to the date set for the appeal hearing. Where attention is to be directed to the assessed values of comparable properties, those properties shall be identified by reference to their Franklin County Tax Parcel Number. In the discretion of the Board, documents not presented in advance of the hearing date as provided in this paragraph may be rejected on the date of the hearing.

c. 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 consideration may offer his or her opinion of its value either orally or in writing. The Board will not receive valuation 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 accord with these Rules.

Except where the Board shall direct otherwise, any party filing a written appraisal report with the Board shall file the same by providing a signed original and three (3) copies with the Board.

4. HEARING PROCEDURES:

a. PRESENTATION OF EVIDENCE: At all hearings the Board will hear such evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his agent 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 the appellant or witnesses appearing on appellant's behalf and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of 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. Notice of such decision will be mailed to the address of the appellant noted in the notice of appeal.

b. BURDEN OF PROOF: In all cases before the Board, the Board shall first take judicial notice of each parcel's assessed value as set forth in the records of the Assessment Office in and for Franklin County. Thereafter, the appellant shall have the burden of proving by a preponderance of the evidence that the property is improperly assessed or inequitably assessed. The appellant may carry the appellant's burden only through proper evidence as to value or ratio. The Board will not receive evidence relating to the status or income of the party in determining the property's value. 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 not consider the appeal of either land or building as separated from the total.

c. BASIS OF VALUATION: Franklin County utilizes a base valuation year for assessment of 1961, with a stated ratio of assessment to market value of ~~100~~ <sup>100</sup> percent. Your assessment therefore is expressed in 1961 dollars.

The relationship of your 1961 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 you filed your appeal. The common level ratio for each county in Pennsylvania is established by the Commonwealth of Pennsylvania. The common level ratio for Franklin County is provided in the letter notifying you of the scheduled hearing date or may be obtained by calling the tax assessor's office. The assessment for each property 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.

Pennsylvania Statutes, Title 72, Section 5020-511 (b) (1), (2), and (c) provide that the Board shall make the following determination in any appeal: a) the market value of the property as of the date such appeal was filed; and b) the common level ratio of assessment.

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. cost, sales/market comparison, and income approaches. A professionally prepared appraisal may be acceptable in lieu of 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.

Written presentations other than appraisal reports must be signed by the preparer. This requirement extends particularly to "consulting reports", "valuation reports", "market analyses", and other similar presentations.

Expert 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 the terms of their lease with owner; d) tax department representative in the permanent employ of the owning or leasing entity; or e) brokers/appraisers licensed in the Commonwealth of Pennsylvania.

If you allege that value in your 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 Franklin County municipalities is on record in the Assessment Office and available to assist you in determining an opinion of the current market value of your property.

The assessment law places the County Assessment Office into a prima facia position. 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 you.

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.

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.

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

Any written presentation and/or evidence documents must be provided in a minimum of four (4) copies.

The Board will allow a reasonable amount of time for the presentation of your appeal.

5. HEARING DATE:

a. NOTICE OF HEARING DATE: Notice of the date and time of the scheduled assessment appeal hearing will be sent to the owners of record of the tax parcel which is the subject of the appeal not less than twenty (20) days prior to the date of the hearing. The same notice, at the same time, will be sent to the appellant's attorney only upon the written request of the appellant submitted with the initial application for appeal.

b. POSTPONEMENT OF HEARING:

(i) All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least five (5) days before the date set for the hearing, and shall set forth the grounds relied upon in support thereof.

(ii) The Board 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.

c. FAILURE TO APPEAR AT HEARING: Failure of appellant to appear at the hearing, after due notice thereof, either in person or by the appellant's duly authorized representative, as hereinafter provided, shall be considered an abandonment of the appeal and shall be grounds for dismissal with prejudice.

6. AUTHORIZED REPRESENTATIVE:

a. OWNER: It is expected that the owner or other aggrieved party shall appear at the appeal hearing before the Board. However, if unable to appear, the owner or other aggrieved party may be represented by an attorney licensed to practice law in the Commonwealth of Pennsylvania and authorized to represent the owner or other aggrieved party pursuant to a valid power of attorney executed by the owner or other aggrieved party and delivered to the Board not later than ten days prior to the appeal hearing.

b. **LESSEE APPELLANT:** In the event an appeal involves Leased property in which the lessee is responsible for the payment of all real estate taxes on property, the owner or lessee shall produce verified copies of the lease. The same shall be provided to the Board not later than ten days before the date set for the hearing.

7. **EXPERT WITNESSES:**

a. **QUALIFICATION:** The owner or other aggrieved party shall have the right to present testimony from expert witnesses concerning the valuation of the property in question. However, documentation of the witnesses identification and qualifications must be submitted, in writing, to the Board not later than ten days prior to the date set for the hearing. Among the qualifications which must be met is proof of compliance with the Pennsylvania Real Estate Licensing Act and Rules and Regulations of the Pennsylvania Real Estate Commission. Witnesses who are not licensed pursuant to the Pennsylvania State Licensing Act will not be accepted as qualified expert witnesses. Expert witnesses will not be permitted to express opinions other than those in the witness's own report.

b. **FINANCIAL INTEREST:** In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce, before the appeal hearing, a signed appraisal by the expert to be relied upon by the appellant containing a statement whether such expert or witness has any financial interest in the property subject to

the appeal and whether or not terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal.

c. **FAILURE OF COMPLIANCE:** The failure of any applicant or other aggrieved party to satisfy the requirements of subparagraphs a or b next above will be sufficient grounds for disqualifying the witnesses or of disregarding documentation and/or reports submitted in the appeal.

8. FAILURE TO PRODUCE DOCUMENTS: FAILURE TO PRODUCE THE DOCUMENTS REQUIRED BY THESE RULES NOT LATER THAN TEN (10) DAYS PRIOR TO THE SCHEDULED APPEAL HEARING DATE AND/OR TO STRICTLY COMPLY WITH THE REQUIREMENTS FOR THE EXECUTION OF THE NOTICE OF APPEAL, WILL CONSTITUTE SUFFICIENT GROUNDS FOR THE DENIAL OF THE APPEAL.

9. TAXING DISTRICTS: These rules shall be applicable to appeals by taxing districts.

10. HEARING MATTERS: The Board may, in its discretion, assign masters to hear and consider appeals. Such masters will submit to the Board, on a form provided by the Board, a brief recitation of the facts and contentions presented by the various parties to the appeal together with a list of all real or tangible evidence submitted. Such masters will also submit a brief, recommended disposition of the case and the reasons therefore. After reviewing the master's report and any and all exhibits submitted, the Board shall make a final decision in accord with these rules.

11. EFFECTIVE DATE: These procedural rules have been adopted by the Franklin County Board of Assessment Appeals on the 1st day of August, 1996, and shall be effective for all appeals filed on or after that date.