

# LAWRENCE COUNTY BOARD OF ASSESSMENT APPEALS

## APPEAL PROCEDURES; RULES AND REGULATIONS

### 1. GENERAL RULES FOR ASSESSMENT APPEALS

#### A. FILING OF APPEAL

1. **TIME FOR FILING**: All Real Property Assessment Appeals must be properly filed with the Board of Assessment Appeals not later than 4:00 P.M., prevailing time, **August 1** of each year. Any appeal notice received after the filing date, whether or-not the same was mailed prior thereto, 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 Lawrence County, Second Floor, Room 206, Lawrence County Government Center, New Castle, Pennsylvania 16101. Appeals may be filed by mail subject to the limitations set forth in Rule #1. Appeals may also be filed in person at the Lawrence County, Courthouse, Assessment Office, Monday through Friday, (excluding holidays), between the hours of 8:00 A.M. and 4:00 P.M., prevailing time.
3. **AGGRIEVED PARTY**: All notices of property assessment appeal shall be executed by an aggrieved party. 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. In all cases in which a partnership or sole proprietorship is the aggrieved party, a principal of such business organization shall execute the notice of appeal.
4. **NOTICE OF HEARING**: Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record at least twenty (20) days prior to the hearing and a third party notice will be sent to appellant's attorney of record or to an authorized representative only upon request of the appellant.
5. **FILING FEE**:  
**RESIDENTIAL**: There is a \$25.00 non-refundable filing fee per application.  
**COMMERCIAL**: There is a \$50.00 non-refundable filing fee per application  
**EXEMPTION**: There is a \$50.00 non-refundable filing fee per application  
Please make checks payable to the "**Lawrence County Treasurer.**"
6. **RESCHEDULING FEE**: There is a \$10.00 rescheduling fee for all Assessment Appeal Hearings in which an appellant is unable to attend. This courtesy is only available to the appellant if the Lawrence County Board of Appeal is notified at least five (5) days in advance.

#### B. PRE HEARING PROCEDURE

1. **EXPERT WITNESSES—QUALIFICATIONS**: In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be submitted to the Board of Assessment Appeals prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.
2. **EXPERT WITNESSES-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 this testimony are based upon any contingent method of calculation relating to the outcome of the appeal.
3. **INCOME AND EXPENSE STATEMENT**:

On an appeal of commercial or industrial properties, the owner must submit an Income and Expense statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than ten (10) days prior to the scheduled appeal hearing date.

4. **EXEMPTIONS:** Please submit to the Board of Assessment Appeal ten (10) days prior to your hearing date, the following documentation as may be applicable:

- a.) Proof of a non-profit status granted by the commonwealth of Pennsylvania;
- b.) Appropriate Internal revenue Service ruling letter granting exempt status;
- c.) Copies of appropriate income tax returns filed with the IRS, if any, for the immediate three (3) years preceding the date of assessment appeal;
- d.) Copies of all organizational documents, by-laws, and most recent amendments;
- e.) 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;
- f.) In the event the tax returns submitted (or if there be no such return) fail to disclose the amount of salaries and wages paid, and 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;
- g.) 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;
- h.) A brief yet specific verified statement as to the current use of the property and, in addition, the appellants(s) may, at is option, include a statement of the prospective use of the property;
- i.) 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 a copy of any such lease(s) or 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 the lessee or user, the terms of the lease(s) or permissive use, and all other items.

5. **CLASS ACTION:**

- a. Where a class action is authorized by statute, the person(s) filing on behalf of the class of persons similarly situated with regard to an assessment, (the appellant(s)) shall attach to the assessment appeal form a list of the members of the class which shall include the names, addresses, telephone numbers, and property identification numbers (i.e. tax parcel number). The Board will review the appeal documents to ascertain whether the appellant(s) 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 class action.
- b. If certification is refused, the appeal shall continue by the named appellant(s) alone.
- c. If certification is approved, the Board shall notify all identified owners 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 20 days of the date of notification, a property owner shall file with the Board, in writing, his election to be a member of the class. Any property owner who fails to file a timely written election to be a member of the class shall be excluded by the Board as a member of the class action.
- d. Failure to comply with the above rule may constitute grounds to disqualify the assessment appeal and/or any witness.

**In the event any of the materials are not presented to the Board, the appellants(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 being submitted to the board.**

5. **APPRAISALS**: In all assessment appeals in which a question of valuation is an issue and the appellant intends to present to the Board a written appraisal report, the appellant shall produce **five (5) copies** of said appraisal report ten (10) days prior to the appeal hearing. The board will not accept the appraiser's certificate or an appraisal letter stating only the appraiser's opinion of value. **The board may not consider an appraisal presented the day of the hearing.**

## C. **HEARING**

1. **AUTHORIZED REPRESENTATIVE**: In cases in which an individual property owner cannot attend the appeal hearing, their attorney or a person presenting a sign and notarized durable or limited power of attorney will only be permitted to represent the property owner.

- **All properties owned by a Limited Liability Company (LLC) or corporation not limited to a Public, Professional, Private, or Non-Profit MUST be represented by an Attorney.**
- **If not identified on the Appeal Application a letter with mailing address of the authorized representative should be submitted at time of application so proper notice can be sent.**

2. **ATTORNEY**: Only attorneys licensed to practice law in the Commonwealth of Pennsylvania will be permitted to represent clients before the Board.

3. **APPEARANCE OF EXPERT WITNESS**: Appraisal reports **MAY** be stricken as inadmissible hearsay unless the preparing party **personally appears** before the Board where he or she can be subject to cross-examination by all parties.

4. **ASSESSMENTS WHICH INVOLVE A 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.

5. **FAILURE TO APPEAR AT HEARING**: Failure of appellant to appear at the hearing at scheduled date and time of due notice thereof shall be considered an abandonment of the appeal and grounds for dismissal.

6. **POSTPONEMENT OF HEARING**: All requests for a postponement of a hearing shall be filed with the Board at least five (5) days before the date set for hearing and shall set forth the grounds relied upon in support thereof.

7. **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.**

8. **BURDON OF PROOF**: Burdon of Proof is on the appellant to prove the inaccuracy of the Assessed Value.

9. **SUITABLE MATERIAL FOR APPEAL**:

- a. Appraisals
- b. Photos of the condition of the buildings
- c. Comparable properties assessments
- d. Broker Price Opinions (BPO) and Current Market Analysis (CMA) are not permitted per Act 75 of 2018.

10. **THE LAND AND BUILDING ASSESSMENTS CAN NOT BE APPEALED INDIVIDUALLY. THE BOARD OF ASSESSMENT APPEALS IS CHARGE WITH DETERMINING THE TOTAL FAIR MARKET VALUE OF THE PROPERTY UNDER APPEAL**

D. **REPEALER/ADOPTION**

All prior rules inconsistent with these rules are hereby repealed.

Adopted the eighth (8<sup>th</sup>), January 2020 by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 8<sup>th</sup>, 2020

Adopted the Sixth (6<sup>th</sup>) day of December 2017, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2018

Adopted the Seventh (7<sup>th</sup>) day of December 2016, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2017

Adopted the fifth (5<sup>th</sup>) day of September 2012, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2013

Adopted the Twenty-Eighth (28<sup>th</sup>) day of January 2011, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2012

Adopted the Second (2<sup>nd</sup>) day of February 2011, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2011

Adopted the Eighth (8<sup>th</sup>) day of November, 2007, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be January 1<sup>st</sup>, 2008.

Adopted the Eighteenth (18<sup>th</sup>) day of July, 2006, by the Lawrence County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be August 1<sup>st</sup>, 2006

**FAILURE TO COMPLY WITH ANY OR ALL OF THESE RULES AND REGULATIONS WILL CONSTITUTE SUFFICIENT GROUNDS FOR THE DENIAL OF THE APPEAL**

**LAWRENCE COUNTY BOARD OF ASSESSMENT APPEALS FORM**

The undersigned hereby requests a formal hearing on an appeal of assessment before the Board of Assessment Appeals. All appeals shall be mailed to: Board of Assessment Appeals, Lawrence County Government Center, 430 Court St, New Castle Pa 16101

Owner(s) Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

3<sup>rd</sup> Party Representation (i.e. Attorney): \_\_\_\_\_ Phone #: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Property Location: \_\_\_\_\_ Municipality: \_\_\_\_\_

Control Number: \_\_\_\_\_ Parcel Number: \_\_\_\_\_

Lot Size or Acreage: \_\_\_\_\_ Purchase Price: \_\_\_\_\_

**APPEAL TYPE:**

- Annual Appeal** (Aug. 1<sup>st</sup> deadline) **Assessment Being Appeal:** \_\_\_\_\_
- Change in Assessment Appeal** (40 days from Notice in Change of Assessment)
- Clean and Green Appeal** (Aug. 1<sup>st</sup> deadline)
- Exemption Appeal** (Aug. 1<sup>st</sup> deadline)
- Catastrophic Event** (6 Months from time of event or at end of calendar year, whichever is longer)

**PROPERTY TYPE** (Check & Complete the proper Classification below)

**COMMERCIAL USE / INDUSTRIAL:**

Owner Occupied: \_\_\_\_\_ Tenant Occupied: \_\_\_\_\_  
 Square Feet – Office Area: \_\_\_\_\_ Square Feet – Plant Area: \_\_\_\_\_  
 Annual Rent Amount: \_\_\_\_\_

**APARTMENT / OFFICE BUILDING** (ATTACH INCOME AND EXPENSE STATEMENTS)

Gross Square Foot \_\_\_\_\_ Number of Units \_\_\_\_\_  
 Owner Occupied: \_\_\_\_\_ Tenant Occupied: \_\_\_\_\_

**SINGLE / MULTI-FAMILY:** (APT. 4 or less)

Vacant Land: \_\_\_\_\_  
 Rent Income: \_\_\_\_\_ (If single family not owner occupied)

**MANUFACTURED HOME:** (Must bring copy of title to hearing)

Year Built: \_\_\_\_\_ Size: \_\_\_\_\_  
 Make: \_\_\_\_\_ Model: \_\_\_\_\_

**FARM:** \_\_\_\_\_

Reason for Appeal: \_\_\_\_\_

**CERTIFICATE OF APPEAL**

Signature(s): \_\_\_\_\_ Date: \_\_\_\_\_

By signing this application for appeal, you are agreeing to all the rules and regulations set forth at a public meeting by the Lawrence County Board of Assessment Appeal on January 8<sup>th</sup>, 2020. **SECTIONS C. 1, 2 & 3 WILL STRICTLY BE ENFORCED.**

**FOR ASSESSMENT OFFICE USE ONLY**

Date of Hearing: \_\_\_\_\_ Hearing Time: \_\_\_\_\_