



**BOARD OF ASSESSMENT APPEALS OF SCHUYLKILL COUNTY**  
**ASSESSMENT APPEALS PROCEDURES, RULES AND REGULATIONS**



These procedures, rules and regulations shall be applicable to any and all assessment appeals filed with the Board of Assessment Appeals of Schuylkill County (“Board”).

**SECTION 1: TIME FOR FILING**

- A.** All **annual** appeals must be filed at the Schuylkill County Tax Assessment Office, 401 North Second Street, Pottsville, PA 17901 on or before the close of business at 4:30 P.M. on **September 1<sup>st</sup>** of the given tax year. Applications must be mailed or hand delivered.
- B.** All appeals filed on change of assessment notices must be received in the Tax Assessment office within forty (40) days of the date of notice.
- C.** Any appeals that are received after the filing deadline(s) will be rejected as untimely filed.

**SECTION 2: APPEAL APPLICATION**

- A.** Assessment appeals shall be filed on the form furnished by the Board for the purpose of the appeal. All sections must be accurately completed and signed by the appellant or representative. The Board may reject, dismiss, or deny any application that is incomplete or is not on the official appeal form supplied by the Board.
  - The official assessment appeal form can be found on the county website under the Tax Assessment department: [www.co.schuylkill.pa.us](http://www.co.schuylkill.pa.us)
- B.** An appeal application that is filed by an *individual taxpayer* shall be executed by the legal or equitable owner of the property; an attorney representing the legal or equitable owner of the property; or an individual possessing a written valid power of attorney in accordance with the provisions of 20 PA C.S.A Section 5601 et seq. A photocopy of the written power of attorney must be attached to the appeal form.
- C.** An appeal application that is filed by a corporation, limited liability company (LLC), partnership, or other legal entity, must be completed and filed by a duly authorized representative of that entity or by an attorney.

**SECTION 3: NOTICE OF HEARING**

- A.** Notice of the date, time, and location of the appeal hearing shall be deposited in the mail by the Tax Assessment office at least twenty (20) days prior to the scheduled day and time to appear.
- B.** All notices regarding the appeal will be mailed to the appellant’s mailing address listed on the appeal application. As well as to the appropriate taxing authorities (such as the municipality and school district), and to any additional parties listed on the appeal application to receive notifications regarding the appeal.

- C. If the mail is returned as undeliverable, a second attempt to notify the appellant will be made by mail. The appellant is responsible for providing an accurate and deliverable mailing address.
- D. Please note, a pending assessment appeal does not halt the timely payment of real estate tax bills. If tax exemption is granted, any paid tax bills for the given tax year will be reimbursed to the entity.

#### **SECTION 4: APPEARANCE AT HEARING AND FAILURE TO APPEAR**

- A. The legal or equitable owner of the property to be appealed; an attorney representing the legal or equitable owner of the property; and/or an individual possessing a valid power of attorney **must be present** at the appeal hearing.
- B. All legally created entities including but not limited to corporations, limited liability companies (LLC), municipal entities, churches, and not-for-profit corporations appearing before the Board **must be represented by an attorney** who is currently licensed to practice law in the Commonwealth of Pennsylvania. The attorney shall be present at the time of the hearing. Officers, directors, managers, members, and other representatives shall not be permitted to solely represent any of the above mentioned legally created entities in the absence of an attorney at the hearing.
- C. The Board reserves the right to require proof of ownership, relationship to owner, and/or any licenses of representatives that are present at the hearing.
- D. Failure of the appellant/or their representative to appear at the hearing, after due notice, shall be considered an abandonment of the appeal.

#### **SECTION 5: CONTINUANCES**

- A. Pursuant to state law, all assessment appeals must be heard no later than the last business day prior to October 31<sup>st</sup>. Therefore, rescheduling any appeal hearing may or may not be possible due to availability of dates/times.
- B. The Board, at their discretion, may grant one (1) continuance of a scheduled hearing to another date or time upon request by either the appellant, attorney, representative, or affected taxing district. Such a request shall be made in writing to the Board at least five (5) business days prior to the original scheduled hearing date.
- C. If a continuance is granted, the appellant forfeits their right to the 20-day mailing notice period set forth above in Section 3.
- D. Due to the aforesaid statutory constraints, no continuances will be granted for any hearing that is scheduled to take place after October 5<sup>th</sup>.
- E. At the time of filing the appeal application, please indicate any unavailable date(s) during the months of September and October. The Board will attempt to accommodate any noted unavailable dates that are indicated on the filed application.

#### **SECTION 6: PROCEDURE OF ASSESSMENT APPEAL HEARINGS**

- A. The assessment appeal hearing will be attended by the Board, the chief assessor and/or representatives from the Assessment office, the appellant and/or representatives, as well as any related parties. All assessment hearings are open to the public.
- B. All parties must be fully prepared to present their case(s) at the time of the hearing, and will be responsible for providing all evidence. The Board and County staff will not provide any legal advice or any copies of records for your case. Please see Section 7 for additional information regarding evidence.

- C. Any and all persons offering testimony at the hearing shall be placed under oath or affirmation by a member of the Board.
- D. The appellant may present testimony and evidence to support the case.
- E. The Board will precede with the hearing and inquire/cross-examine the appellant with any questions, concerns, or comments regarding the property.
- F. Hearings last approximately 15 minutes.
- G. At the conclusion of the hearing, the Board will deliberate in closed session.
- H. Notification of the Board's decision will be mailed to the appellant within five (5) days of the hearing.

## SECTION 7: EVIDENCE

- A. **Under assessment law, all assessment records are presumed correct unless proven otherwise by the appellant. The burden of proof of value is therefore upon the appellant to provide sufficient, credible, and relevant evidence in order to establish the appellant's case for an assessment appeal.**
- B. The appellant shall submit evidence to the Board to support the appellant's case. The Board is not bound by strict rules of evidence. The Board, in its discretion, may hear and accept any and all evidence that it considers probative and credible in establishing the current fair market value of the property in question.
- C. Evidence regarding taxes, tax increases, financial ability to pay taxes, and related complaints will not be permitted. **The sole purpose for an assessment appeal is the fair market value of the property.**
- D. All evidence must be prepared and provided by the appellant and/or representative. Neither the Board nor representatives of any county agency are authorized to offer legal advice or prepare copies of documents for the appellant.
- E. The Board must receive evidence of fair market value for each individual tax parcel that is being appealed, even if the appeal consists of multiple parcels. If an appraised value, deed consideration, or other evidence of fair market value does apply to multiple tax parcels, then the Board must receive competent evidence of the allocation of fair market value among EACH of the individual tax parcels, as indicated by their individual Schuylkill County Uniform Parcel Indicator (UPI) numbers. Failure to produce such evidence of fair market value allocable to each tax parcel may result in the denial of the appeal.
- F. The appellant may submit a professionally prepared appraisal to substantiate current market value. **An appraisal prepared by a certified Pennsylvania appraiser is strongly recommended.** While not necessarily determinative, a recent appraisal of the subject property **prepared in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP)** for the express purpose of the assessment appeal will generally be considered the best indication of property value, and will typically be afforded the greatest individual weight in the overall consideration of evidence presented at the hearing. **NOTE: If the appellant or representative intends to introduce a real estate appraisal report of value into evidence, then the author of that report MUST be present at the hearing for cross-examination by the Board and other interested parties.**

- G. In order to assist the Board in its deliberations, as well as for administrative purposes, the appellant or representative, shall submit **two (2) copies** of any and all documentary evidence intended to be presented at the hearing to the Board no less than ten (10) days prior to the scheduled hearing. Including but not limited to appraisals, photographs, deeds, and settlement statements. Failure to adhere to the requirements of this provision may result in the refusal of the Board to accept such evidence, although oral testimony will still be allowed.
- H. All documents, which are submitted to the Board and accepted as evidence, shall become the property of the Board at the conclusion of the hearing.

## **SECTION 8: NOTICE OF DECISION**

- A. After review and consideration of all evidence and information provided to the Board at the time of the appeal hearing, the Board will render its decision and determine the fair market value for the property that was appealed.
- B. The Board's decision consists of three options:
  - 1. Decrease Fair Market Value
  - 2. Increase Fair Market Value
  - 3. Maintain Current Fair Market Value
- C. Notice of such decision shall be sent by regular mail to the appellant within five (5) days of the date of appeal hearing.

## **SECTION 9: CLASS ACTIONS**

- A. If a group of two (2) or more persons, acting on behalf of a class of persons similarly situated, properly files an appeal pertaining to a common issue of assessment law, then the applicable procedures and requirements set forth in Pennsylvania Rules of Civil Procedure 1701 et seq. shall be strictly followed by the Board as well as by the aggrieved parties and their representatives.

## **SECTION 10: REQUEST FOR TAX EXEMPTIONS**

- A. All requests for exemptions shall follow the procedures set forth above.
- B. All entities seeking a partial or complete tax-exempt status for a real estate property shall provide the Board with documentary evidence in support of the entitlement to a real estate tax exemption.
- C. Sufficient documentary evidence can be any or all of the following documents:
  - a. Proof of Non-Profit status granted by the Commonwealth of Pennsylvania such as a 501(C)(3) certification
  - b. Federal income tax returns
  - c. Appropriate Internal Revenue Service letter granting the exempt status
  - d. Articles of Incorporation, Certificate of Incorporations, Bylaws
  - e. Financial statements
- D. **Two (2) copies** of any and all documents for tax exemption status shall be submitted no less than ten (10) days prior to the scheduled hearing.