

TYPE OF APPEAL:

- ☐ TAX EXEMPTION
- ☐ CHANGE OF ASSESSMENT APPEAL

**Circle Appointment Type
(Residential / Commercial)**

SCHUYLKILL COUNTY REASSESSMENT APPEAL APPLICATION

401 NORTH SECOND STREET
POTTSVILLE, PA 17901
(570) 628-1025



INSTRUCTIONS:

- All sections must be completed and signed; incomplete forms will be returned and may void your appeal. A copy of the current Re-Assessment Appeals Procedures, Rules, and Regulations enacted by the Schuylkill County Board of Assessment Appeals is attached to this application. It is expected that all participants strictly adhere to these rules.
- An appeal by an **individual taxpayer** must be filed by the legal or equitable owner of the property; an attorney representing the legal or equitable owner (not required at this stage); or an individual possessing a valid power of attorney (copy must be attached). **One of the above referenced must be present at the appeal hearing.** Neither the Board of Assessment Appeals (which includes Auxiliary Appeal Boards) nor the representatives of any county agency are authorized to offer legal advice.
- The law presumes that the assessment value is correct until proven otherwise. You have a valid claim for reduction if you can provide legally sufficient evidence to justify a reduction based on the property's Fair Market Value at the time the appeal is filed. The burden of proof is on the appellant. The Board of Assessment Appeals may act to raise, lower, or maintain the Fair Market Value based on the evidence presented before it.
- Applications must be **mailed or hand delivered** to the following address: **Schuylkill County Tax Assessment, Board of Assessment Appeals, 401 North Second Street, Pottsville, PA 17901**
- An appeal of a **change in assessment** must be filed **within 40 calendar days** of the **mailing** date on the notice.
Appeals received after the filing deadline will be rejected as untimely filed.

I. PROPERTY INFORMATION

PARCEL ID NUMBER: _____ Control #: _____

PROPERTY ADDRESS: _____

STREET CITY STATE ZIP

MUNICIPALITY: _____

SCHOOL DISTRICT: _____

ASSESSED VALUE: _____

LAND IMPROVEMENTS / BUILDINGS TOTAL

REASON FOR FILING APPEAL: _____

OWNER'S OPINION AS TO VALUE: _____

II. OWNER / APPELLANT INFORMATION

APPEAL FILED ON BEHALF OF (CHECK ONE):

☐ PROPERTY OWNER ☐ SCHOOL DISTRICT ☐ MUNICIPALITY

PROPERTY OWNER NAME(S): _____

APPELLANT MAILING ADDRESS: _____

STREET CITY STATE ZIP

PHONE NUMBER: _____ EMAIL: _____

PLEASE LIST ANY DATES YOU ARE UNAVAILABLE DURING
THE MONTHS OF AUGUST, SEPTEMBER AND OCTOBER: _____

CERTIFICATE OF APPEAL

In accordance with the provisions of the Consolidated County Assessment Law, I/we hereby declare my/our intention to appeal the assessment valuation of the property described above and do hereby verify that the statements made in this appeal are true and correct.

SIGNATURE(S): _____ DATE: _____

OWNER(S) OF PROPERTY

ALL notices concerning this appeal will be sent to the Appellant's mailing address listed above.
Please list below any additional parties to be notified of the proceedings/notifications of this appeal.

NAME OF ADDITIONAL PARTY: _____

MAILING ADDRESS: _____

STREET CITY STATE ZIP

PHONE NUMBER: _____ EMAIL: _____

BOARD OF ASSESSMENT APPEALS OF SCHUYLKILL COUNTY

REASSESSMENT 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") as a result of the countywide reassessment.

SECTION 1: TIME FOR FILING

- A. Appeals on change of assessment notices must be received in the Tax Assessment office within forty (40) days of the date of the mailing of the notice.
- B. 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
- 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; however, the 20-day notice courtesy will not be extended. 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. The Board reserves the right to require proof of ownership, relationship to the owner, and/or any licenses of representatives that are present at the hearing.
- C. 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 31st. 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 seven (7) business days prior to the original scheduled hearing date.
- C. At the Board's discretion a continuance may be granted, however, 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 5th.
- E. At the time of filing the appeal application, please indicate any unavailable date(s) during the months of August, 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 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 may deliberate in a closed session if they choose.
- H. Notification of the Board's decision will be mailed to the appellant after certification of the new tax roll.

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.

- G.** In order to assist the Board in its deliberations, please bring one copy of any and all documentary evidence to the hearing. This includes but is not limited to appraisals, photographs, deeds, and settlement statements.

SECTION 8: NOTICE OF DECISION

- A.** After reviewing 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 in Fair Market Value
 - 2.** Increase in Fair Market Value
 - 3.** Maintain Current Fair Market Value
- C.** Notice of such a decision shall be sent by regular mail to the appellant after the certification of the new tax roll.

SECTION 9: 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.