

**INDIANA COUNTY BOARD OF ASSESSMENT APPEALS**  
**RULES AND REGULATIONS**

**I. FILING OF APPEAL**

1. **STANDING TO APPEAL:** The Board, or such auxiliary appeal boards or alternates as may be appointed, will consider appeals. (53 Pa. Cons. Stat. §8853(a).) Only an owner or an aggrieved person (having a direct and immediate pecuniary and substantial interest in a property), including taxing districts and lessees responsible for the payment of real estate taxes, may appeal an assessment to the Board. Proof of standing must be provided to the Board upon request. Any taxing district having an interest in the property may file an appeal in the same manner as the property owner.

2. **TIME FOR FILING:** If you are filing an appeal to this Board **due to a change in assessed value**, you have forty (40) days from the mailing date printed on your Notice of Assessment Change to do so (in accordance with 53 Pa. Cons. Stat. §8844(b)).

If you are filing an **annual appeal of assessment value** to this Board, you must file your appeal on a form supplied by the Board on or before August 1 (in accordance with 53 Pa. Cons. Stat. §8844(c)).

If the filing deadline is a Saturday, Sunday or federal holiday, the deadline will extend until the following business day. Appeals filed by mail that are not postmarked on or before the filing deadline will be rejected as untimely filed, and the assessment in question will not be subject to further challenge. Appellants should retain proof of mailing.

3. **PLACE FOR FILING:** Assessment appeals shall be in writing on a form supplied by the Board, and shall be filed with the Indiana County Assessment Office, 825 Philadelphia Street, Indiana, PA 15701. Appeals may be filed in person, Monday through Friday, between the hours of 8:30 AM and 4:00 PM, or by mail at the address above. During any countywide revision of assessments an appeal notice may also be filed in person at any field or satellite assessment office, during the hours said assessment office is open. Facsimile or telephonic appeals are not accepted.

4. **AUTHORIZED REPRESENTATIVE:** An aggrieved party may, but need not, elect to be represented by an authorized representative, attorney or corporate officer, director or employee. In order to be represented by another person, the aggrieved party must execute an "Affidavit to Appoint a Personal Representative" form provided by the Board. The Agent must present that Affidavit to the Board at the time of the hearing. The Agent must provide his/her name, address and telephone number to the Board, and all notices and correspondence shall be sent to that Agent thereafter.

5. **APPEAL FORM:** The form provided by the Board must be completed in its entirety, including the tax parcel number and assessment subject to appeal. All assessment appeals must be signed by the aggrieved party or authorized representative of the aggrieved party. In the case of a taxing district or a corporation, signature must be by an officer or duly authorized employee; in the case of a partnership, by one of the principals. Proof of a signatory's authorization to sign the appeal may be required at the discretion of the Board. No evidence should be submitted with the Appeal form.

**II. PRE-HEARING MATTERS**

6. **NOTICE OF HEARING:** After an Appeal is timely filed, the aggrieved party will receive, by mail (at the address designated by appellant in the appeal), a Notice of a date and time on which a hearing will be held. The Notice of Hearing will be sent to the aggrieved party or authorized

representative at least twenty (20) days prior to the date of the hearing (in accordance with 53 Pa. Cons. Stat. §8844(e)(1)). It is the obligation of the aggrieved party and his/her attorney (if any) to provide written notice to the Board, using the address above, of any change in address. No defect in service of any notice shall be sufficient grounds for setting any assessment aside, but upon proof of defective notice, the aggrieved party or taxing district shall have the right to a hearing before the board. (53 Pa. Cons. Stat. §8845.) All appeals will be heard and acted upon by the Board on or before October 31. (53 Pa. Cons. Stat. §8848(c)(5).)

7. **DOCUMENTARY EVIDENCE**: Appellant may elect to submit written evidence to the Board, including, but not limited to appraisals, income and expense statements, list of comparable properties, leases, land surveys and depletion statements. Four (4) copies of any documents upon which appellant will rely at the hearing must be submitted to the Board at least ten (10) days prior to the hearing for an annual appeal. If appealing a change of assessment notice related to countywide reassessment, the appellant shall submit four (4) copies of all such documents to the Board on the date of the hearing. All reports must be signed by the preparer. Materials submitted to the Board will not be returned.

8. **EXPERT WITNESSES**: You may designate expert witnesses to provide live testimony relative to fair market value. If you will be designating an expert witness, you must provide four (4) copies of the expert's written qualifications and report as to fair market value to the Board at least ten (10) days prior to the hearing for an annual appeal. If appealing a change of assessment notice related to countywide reassessment, the appellant shall submit four (4) copies of all such documents to the Board on the date of the hearing. These qualifications should include proof of compliance with the Pennsylvania Real Estate Licensing Act and the rules and regulations of the Pennsylvania Real Estate Commission.

9. **APPLICATIONS FOR EXEMPTION**: All entities seeking Tax Exempt status shall submit a written appeal in accordance with the Consolidated County Assessment Law (53 Pa. Cons. Stat. §8801 *et seq.*). Any entity seeking Exempt status must submit to the Board the following documentation as may be applicable:

- (a) properly completed exemption application form;
- (b) proof of nonprofit status granted by the Commonwealth;
- (c) appropriate IRS ruling letter granting exempt status;
- (d) copies of income tax returns filed with the IRS, if any, for the preceding three (3) years;
- (e) copies of all organizational documents, charters, by-laws and amendments;
- (f) a copy of the deed or document of title, through which the appellant obtained the property; if 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;
- (g) a list of the most recent members of the entity's governing body, along with a verified statement that none of the income of the nonprofit entity is used to the benefit of any individual shareholder, incorporator or board member - other than salaried employees of the entity - unless the Articles of Organization (or amendments thereto) provides for the same;
- (h) in the event the tax returns fail to disclose the amount of salaries and wages paid, the application shall include a verified statement of the current salaries and wages paid to all officers, directors and the five (5) highest salaried employees of the entity;

- (i) a brief verified statement as to the use of the property;
- (j) any other documentation required or requested by the Board.

If any of the above materials are not available, the entity should submit a statement as to the reasons why such documentation is not available.

### III. APPEAL HEARINGS

10. **JURISDICTION OF BOARD**: The jurisdiction of the Board of Assessment Appeals is not limited by the relief sought by the appellant, and the Board has an inherent power to increase or decrease an assessment once a case is placed before it. A proceeding before the Board is in the nature of a *de novo* hearing.

11. **APPEARANCE AT HEARINGS**: The aggrieved party or Agent must appear at the scheduled hearing. All parties will be required to exercise proper and appropriate decorum during the hearing. Failure of the aggrieved party or his/her Agent to appear at the hearing at the time fixed, unless there is prior approval from the Board, shall be considered abandonment of the appeal (pursuant to 53 Pa. Cons. Stat. §8844(e)(1)).

12. **CONDUCT OF HEARING/EVIDENCE**: During the hearing, the Board (or auxiliary board) will first accept the official Assessment into the record.

The burden is on the appellant to prove that the assessment is incorrect. The assessment is presumed to be correct unless and until the appellant comes forward with credible evidence to prove his/her position. For the purpose of examining witnesses, any member of the board may administer oaths. (pursuant to 53 Pa. Cons. Stat. §8844(e)(1)). The aggrieved party shall state the basis of the appeal and shall make a presentation of information, documents, appraisals and/or testimony bearing solely on the fair market value of the property in question. (As set forth in sections 7 and 8 above, four (4) copies of all documents must be submitted to the Board.) This presentation should be as brief and concise as possible. You may bring copies of photographs of the subject property, along with photographs of comparable properties.

The Board is not bound by the strict rules of evidence applicable in the courts and may hear all evidence which it considers probative and helpful to the issue of fair market value. However, testimony or evidence regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted, as the sole matter at issue is **the fair market value of the property**. Where an assessment includes both land and building values, evidence will be accepted concerning the total value only.

Written appraisals submitted as evidence must be dated no more than twelve (12) months prior to the date the appeal is filed, must be prepared by a properly certified appraiser licensed in Pennsylvania, must comply with the Uniform Standards of Professional Appraisal Practice, and must contain enough information for the Board to determine how the appraiser reached his conclusions, including the appraiser's approach to value, supporting data, analysis, interpretation, reconciliation, a list of comparable properties utilized and a final estimate of value. All comparable properties shall be identified by tax parcel number.

Where the appeal involves a property subject to a lease, the appellant shall submit to the Board a verified copy of the lease. In the case of apartment buildings, office buildings and shopping centers, the appellant shall submit a verified copy of a typical lease, along with the current rent schedule, a copy of the rent roll showing the tenants' names, unit identification, square footage, bedroom/bathroom count,

monthly/annual rent, and any additional payments made by the tenants. The appellant must also submit income and expense statements, with notes and schedules, for the past three (3) years.

Testimony as to value will only be accepted from (a) the property owner, (b) principals in the corporation/entity holding title or an equitable interest in the property, (c) principals in the corporation/entity having responsibility for payment of real estate taxes under terms of a lease with the property owner, or (d) properly certified appraisers licensed in the Commonwealth of Pennsylvania.

The Board or its counsel may question the aggrieved party or witnesses appearing on the aggrieved party's behalf and may require the aggrieved party to furnish additional information or data for consideration in arriving at an opinion of fair market value. The Board may also require witnesses to disclose whether any compensation paid for testimony is contingent on the result of the hearing. (53 Pa. Cons. Stat. §8852.)

The Assessment Office may also present testimony or evidence, and you will then have an opportunity to ask questions of those witnesses (cross examination). You cannot argue with the Assessment Office's witnesses and cannot offer additional testimony of your own, but instead, are permitted to question those witnesses about the matters to which they testified.

Upon conclusion of the testimony, the record shall be closed, and no further evidence may be submitted.

13. **DECISION:** At the conclusion of the hearing, and after such review and consideration as may be required, the Board will deliberate and render a decision to the appellant and affected taxing districts by November 15, pursuant to 53 Pa. Cons. Stat. §8844(e)(2). The Board's decision shall be based on valuation methodology consistent with the standards of nationally recognized assessment and appraisal organizations and all applicable laws. Following the Board's decision, the County Assessment Office shall make the appropriate changes in the assessment rolls to conform to the decision of the Board. The taxing district shall apply the changed assessment in the next fiscal year following the fiscal year in which the Board heard the appeal and rendered its decision, with the exception of interim assessments, reductions due to catastrophic loss or corrections due to clerical or mathematical errors. (53 Pa. Cons. Stat. §8847).

14. **APPEAL TO COURT OF COMMON PLEAS:** Within thirty (30) days of the date of the Board's decision, an appellant or taxing district may file a Petition for Appeal with the Court of Common Pleas. (53 Pa. Cons. Stat. §8854(a)(1) and 42 Pa. Cons. Stat. §5571(b).) Within ten (10) days of filing a Petition for Appeal to the Court of Common Pleas, the appellant shall provide a copy of the Petition to the Board of Assessment Appeals at the address set forth above. An appeal shall not prevent the collection of taxes based upon the assessment appealed. (53 Pa. Cons. Stat. §8854(c).) If the assessment is reduced by the court, then any overpayment of taxes (together with interest) shall be returned to the aggrieved party.

Date: \_\_\_\_\_

Authorized by  
Board of Assessment Appeals

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member