



Lycoming County Board of Assessment Appeals Procedures, Rules and Regulations

A. General Rules

Rule A-1. Time for Filing

All annual appeals from the assessment of real estate must be properly filed with the Lycoming County Assessment Office not later than 5:00 p.m. prevailing time, September 1st of each year. If September 1st falls on a weekend or holiday, the deadline will be 5:00 p.m. prevailing time, of the next business day. Any appeal received after the filing date, or postmarked after September 1, will be rejected as untimely filed. All assessment appeals filed from new assessment or revisions of assessment during the course of any particular year must be received within 40 days of the date of the assessment notice, unless the 40th day falls on a weekend or holiday, in which case the deadline will be 5:00 p.m. prevailing time on the next business day following the 40th day.

Rule A-2. Place for Filing

An assessment appeal from the assessment of real estate shall be filed with the Lycoming County Assessment Office, 48 West Third Street, Williamsport PA 17701.

Appeals may be filed by mail subject to the limitations set forth in Rule A-1. Assessment appeals may also be filed in person at the Lycoming County Assessment Office Monday through Friday between the hours of 8:30 a.m. and 5:00 p.m.

Rule A-3. Filing and Signing Assessment Appeals

An assessment appeal shall be executed by the owner of the property, an authorized representative of the owner, or a lessee responsible for payment of real estate taxes. For purposes of this rule, "authorized representative" means: (1) an attorney licensed to practice law in Pennsylvania; (2) a person with a valid power of attorney; (3) a corporate officer, or employee of the corporation that owns or leases the property; or (4) a legal guardian of the owner. Where the owner is a corporation, the assessment appeal shall be executed by an officer of said corporation stating the title of such officer, or by a duly authorized employee of the corporation, accompanied by verified (see 18 Pa. C.S. §4904) certification that he or she is authorized to act on behalf of the corporation. Where a partnership is the owner, a partner shall execute the assessment appeal. Where a lessee is the appellant, lessee shall submit a copy of the lease showing his or her status.

Property owners may perfect an appeal by filing a letter consistent with Rule A-1; however the owner must still file the official appeal form within 10 days following the date of the letter prior to a hearing being scheduled. If the property owner fails to submit the assessment appeal form as requested, the Board will assume the property owner has abandoned the appeal.

Rule A-4. Fee Schedule

For all assessment appeals filed, the appropriate fee must accompany the assessment appeal filing. If multiple parcels are being appealed, the fee is due for each parcel. Failure to include the fee will constitute an improper filing and a hearing will not be scheduled. See Exhibit (A) for fee schedule.

NOTE: APPEAL FEES ARE NON-REFUNDABLE

Rule A-5. Authorized Representative

Appearance at Hearing: The aggrieved party must appear at the appeal hearing before the Board. In cases where the appellant does not attend the appeal hearing, his authorized representative shall produce a Power of Attorney executed by the appellant and verifying the representative's authority to appear and to act on behalf of the appellant. Such authorization shall be submitted to the Board prior to the scheduled hearing date.

Only Attorneys-at-Law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearing before the Board, with the exception of those included in the definition of "authorized representative." Nothing in this section shall permit the unauthorized practice of law by an individual who is not an Attorney-at-Law.

Where the appellant is represented by legal counsel, or by some other authorized representative, the name, address, and telephone number of such counsel or representative shall be provided and, thereafter, all notices shall be sent to such counsel or representative or as directed on the appeal filing.

B. Appeal Hearing

Rule B-1. Notice of Hearing

Notice of the date and time of the hearing shall be deposited in the mail twenty (20) days prior to the scheduled day and time to appear. A third-party notice will be sent to said appellant's attorney of record or to an authorized representative only upon written instruction by the appellant.

Rule B-2. Postponement of Hearing

All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least five (5) days prior to the date set for the hearing and shall set forth the grounds relied upon in support thereof. Any request for postponement received within five (5) days of the date set for the hearing will be considered by the Board on an individual basis for determination.

NOTE: Due to the limited time period for the Board to consider appeals, a request for postponement may not be granted and every possible attempt shall be made to avoid rescheduling a hearing.

The Board conducting the hearing 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.

Rule B-3. Failure to Appear at Hearing

Failure of the appellant or their representative to appear at the hearing after due notice thereof shall be considered an abandonment of the appeal. Abandonment of the appeal will end with no decision of the Board, and no appeal is allowable to the Court of Common Pleas.

Rule B-4. Procedure at Hearing

The Board will allow a reasonable amount of time for the presentation of an appeal. This time allotment is based upon the Board's historic experience in hearing cases of similar nature and complexity. Appellants should be prepared to present their case in as brief and concise a manner as possible. The volume of appeals being heard may, at times, cause delays. Therefore, appellants should allow sufficient additional time in the event the Board is behind schedule.

A representative of the Lycoming county Assessment Office will introduce the assessment record into evidence. Once the assessment record is entered into evidence, there is a presumption of the law that the assessment is correct unless proven otherwise by the appellant.

NOTE: THE BURDON OF PROOF OF VALUE IS UPON YOU TO ESTABLISH YOUR CASE!

At all hearings, the Board will hear such evidence as may be submitted by the appellant. During the appeal hearing, the property owner or representative shall state the basis of the appeal and shall make a full and complete disclosure of the appellant's information bearing upon the property's fair market value. The Board may examine the appellant or witness 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. Such decision will be mailed so as to be received by the appellant not later than November 15th.

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.

Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted.

NOTE: The sole matter at issue is the fair market value of the property.

Lycoming County utilizes a base valuation year for assessment of 2004, with a stated ratio of assessment to market value of 100%. Your assessment is therefore expressed in 2004 dollars.

The relationship of the 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 the appeal was filed.

The 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.

Pennsylvania Consolidated Statutes, Title 53 Pa. C.S. §8844(e)(2) provides that the Board shall undertake the following with regard to any appeal:

- (1) Determine the market value of the property; and
- (2) Apply the established predetermined ratio to that value, unless the common level ratio last published by the State Tax Equalization Board varies by more than 15% from the established predetermined ratio, in which case the Board shall apply the same common level ratio to the market value of the property.

The appeal must therefore be substantiated by an opinion on the *current market value* of the property involved. The opinion must be supported by accepted appraisal processes, i.e. the cost, sales/market comparison, and income approaches. A professionally prepared appraisal may be acceptable to substantiate this information.

Testimony as to value will be accepted only from the following:

- (a) Property 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 terms of a lease with the owner;
- (d) Tax department representative in the permanent employ of the owner or leasing entity; or
- (e) Broker/Appraiser licensed in the Commonwealth of Pennsylvania.

Allegations that the value of the subject property is adversely affected by a certain nuisance or other factors, must be supported by documentation of the impact of this problem through the use of market sales. Information on property sales in all Lycoming County municipalities is on record in the Assessment Office and is available to assist you in determining an opinion of the current market value.

Rule B-5. Photographs

The appellant is encouraged to produce at least one still photograph of the property under appeal and at least one still photograph of every property used as a comparable. Failure to produce any such photo shall not result in a refusal by the Board to hear relevant testimony on the particular property.

Rule B-6. Evidence

The Board will not be bound by the strict Rules of evidence normally applied to 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 the fair market value either orally or in writing.

NOTE: Written appraisal reports are strongly recommended.

Written appraisals which are submitted as evidence must be dated no more than 18 months prior to the date of the filing of the appeal

Rule B-7. Submission of Written Reports

Where the appellant intends to present a written report relative to value, one copy of such report shall be delivered to the Assessment Office at least ten (10) days prior to the date set for the hearing. The balance of copies, four (4), shall be brought along to the hearing for distribution.

Rule B-8. Expert Witness - Qualifications

Where the appellant intends to introduce an expert witness, the written qualifications of the expert witness, including proof of compliance with the Pennsylvania Real Estate Licensing Act and the Rules and regulation of the Pennsylvania Real Estate Commission, shall be submitted to the Board at the Assessment Office at least ten (10) days prior to the date set for the hearing.

Rule B-9. Expert Witness - Financial Interest

Where a written report relative to value is presented by a witness other than the owner, a statement shall be submitted as to whether such witness has any financial interest in the property involved in the appeal, and whether or not the compensation for testimony is based upon the outcome of the appeal.

NOTE: Failure to adhere to Rules B-6 through B-9 may result in the Board refusing to admit offered evidence, testimony, and / or to hear witness.

Rule B-10. Property Subject to Lease

Where the assessment appeal involves a property which is subject to a lease, the appellant shall submit to the Board a verified copy of the lease containing all terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant 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 shall also submit income and expense statements, with all notes and schedules, for the past three (3) years.

Rule B-11. Record of Hearing

Any party to the proceeding, including the Board, the Appellant, or any interested taxing district, may provide for all testimony to be stenographically recorded and have a full and complete record of the hearing prepared, however, the cost of such stenographer and record shall be borne by the party or parties requesting the same.

Rule B-12. Taxing Districts

These Rules shall be applicable to appeals by taxing districts.

C. Appeals from the Board

Rule C-1. Notification

The date on which a decision of the Board is filed shall be conclusively presumed to be the date of the issuance of the decision and a 30-day time period for appeal shall begin to run from that date.

The Board shall give prompt, written notice of the filing of its decision to the appellant and to all parties who entered an appearance in writing before the Board.

Rule C-2. Notification of Appeal from Decision of Board

In all appeals from the decision of the Board, the Lycoming County Board of Assessment Appeals shall be served with a copy of the petition for appeal within ten (10) days from the date said appeal is filed with the Prothonotary of the Court of Common Pleas.

D. Repeal / Adopt

All prior rules inconsistent with these rules are hereby repealed.

Adopted this 19 day of June, 2014, by the Lycoming County Board of Assessment Appeals.

County of Lycoming

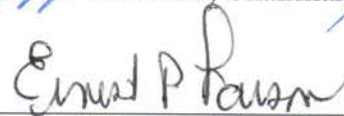
Attest:



Ann Gehret, Chief Clerk



Jeff C. Wheeland, Chairman



Ernest P. Larson, Vice Chairman



Tony R. Mussare, Secretary

Exhibit (A)

Fee Schedule

Residential property	\$15.00
Commercial/Industrial property	\$50.00
Clean & Green	\$50.00