

## RE: APPEAL PROCEDURES, RULES AND REGULATIONS

### GENERAL RULES

#### 1. Place/Time for filing:

- a) All annual appeals from assessment of real estate must be properly filed with the Board of Assessment Revision no later than 4:30 p.m. prevailing time, September 1<sup>st</sup> 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 and held for the next annual appeal.
- b) Filing time for *Interim Appeals* shall be governed by a notice issued by the Assessment Office

#### 2. Signing Appeal Forms:

- a) All notices of appeal must be executed by the actual “aggrieved party,” which means the landowner whose property is in question. In the event that a corporation is the aggrieved party, the intent of appeal must be executed by the seal of the corporation in accordance with law. It may also be executed by a duly authorized employee of the aggrieved corporation which shall be accompanied by a notarized certification that he/she is authorized to act on behalf of the corporation. In cases in which a partner of sole proprietorship is the aggrieved party, a principal of such business organization must execute the notice of appeal.
- b) In the event that appellant is a lessee, licensee or other possessor not holding fee; whose standing arises from an agreement to pay any real estate taxes under any such lease, license or other contract, said verification shall be accompanied by written authorization executed by the fee holder and evidencing notice to the title holder of the taking of the appeal.

#### 3. Filing Fees:

- a) Beginning January 18<sup>th</sup>, 2013 with the passage of Ordinance No. 47, filing fees have been enacted to cover the additional administrative costs associated with the processing, handling, scheduling and rescheduling of appeals.

- b) The following filing fees shall be applied to all annual appeals:
- i. \$50.00 (Fifty dollars) for an appeal of a Residential Property (vacant building lot or a property having one to four (4) residential units).
  - ii. \$150.00 (One hundred fifty dollars) for an appeal of a Farm Property (including Act 319 appeals).
  - iii. \$150.00 (One hundred fifty dollars) for an appeal of a Commercial Property with an assessed value under \$1,000,000.00 (One million dollars). Any property containing more than four (4) residential units; any property containing a mix of commercial and residential uses; or any property other than a Residential Property or Farm Property, as identified above, shall be considered to be a Commercial Property for purposes of this ordinance.
  - iv. \$300.00 (Three hundred dollars) for an appeal of a Commercial Property with an assessed value in excess of \$1,000,000.00
- c) All filing fees are non-refundable and must be paid at the time of filing with a check payable to “Lebanon County Board of Assessment Revision”.
- d) A filing fee shall not be required for an interim appeal, a forty (40) day appeal, or an exemption request for any property, regardless of its classification.

#### 4. Formal Appeal Hearings:

- a) In all cases, the aggrieved party/owner/partner/or authorized corporate officer, as the case may be, shall be present at the hearing. The Board of Appeals may determine exception to the procedure based on instances of unique or significant hardship of taxpayers.
- b) In all cases in which the aggrieved party does not attend the appeal hearing personally, they may be represented by an attorney or his authorized representative who shall produce a legal Power-of-Attorney executed by the appellant, verifying the representative’s authority shall be submitted to the Board at the scheduled hearing date. Tax representatives, financial advisors or other non-legal representatives will not be permitted to act as legal representatives of the aggrieved party, but may testify on behalf of any such aggrieved party.

- c) Failure of appellant to appear at the hearing after due notice thereof, shall be considered an abandonment of the appeal and shall be grounds for dismissal.

5. Notice of Hearings:

- a) Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record and a third-party notice will be sent only to said appellant's attorney-of-record only upon written request by the appellant.

6. Appeal Hearing Decisions:

- a) As a result of information provided, your parcel assessment may increase, decrease, or remain the same

7. Expert Witness:

- a) In all cases involving expert witnesses the written qualification of the expert witness, including proof of compliance with the Pennsylvania Real Estate Licensing Act, shall be submitted to the Board prior to any testimony. The witness shall not be permitted to express opinions other than those in his/her own report.
- b) In all assessment appeals in which the Appellant intends to introduce the testimony of an expert appraiser to establish the fair market value of the property, the appellant shall provide ten (10) days in advance of the hearing, a signed written appraisal by the expert, which shall contain a signed written statement by the expert setting forth whether the expert has any financial interest in the property subject to the appeal and whether or not the terms of compensation for his testimony is contingent upon the outcome of the appeal.

8. Properties Subject to Lease:

- a) If your appeal involves any commercial or industrial property which is subject to lease(s) or other agreement respecting ownership, or use, appellant shall produce copies of lease(s) containing all its/their terms and conditions for hearing the appeal, together with verification or affidavit by the aggrieved party or its authorized employee or agent that they constitute all agreements with all of their terms touching upon ownership and/or use of parcels in question.
- b) In the cases if apartment houses, office buildings, warehouses and shopping centers, etc the appellant shall submit a verified copy or a typical lease, together with the latest rent showing the tenant's name, unit

identification, and square footage leased, or bedroom and bath count, monthly or annual rent, and any additional payment made. The appellant shall, also submit the income and expense statements, complete with all notes and schedules for the last (3) years.

9. Taxing Districts:

- a) These rules shall be applicable to appeals by any/all taxing districts.

All documents for the Board of Assessment Revision shall be submitted to the Lebanon County Assessment Office:  
Municipal Bldg; Rom 118,  
400 S 8<sup>th</sup> St.  
Lebanon, PA 17042

APPRAISAL CONSULTING OR VALUATION REPORT OR OTHER DOCUMENTS NOT MEETING THESE REQUIREMENTS MAY BE DISREGARDED BY THE BOARD AS EVIDENCE OF VALUE IN SUCH APPEALS.

For the Board of Assessment Revision:

Respectfully

Daniel L. Seaman, CPE  
Chief County Assessor