



APPEAL PROCEDURES, RULES AND REGULATIONS

A. General Rules

1. Time for Filing

All appeals from the assessment of real estate must be properly filed with the Board of Assessment Appeals no later than 4:30pm prevailing time, September 1st of each year.

Any appeal received after the filing date, whether or not was mailed prior thereto, will be rejected as untimely filed. In the event that a change of assessment notice provides for a later date, such date will apply.

2. Place for Filing

An appeal notice shall be filed with the Assessment Office Armstrong County, 450 East Market Street, Suite 20, Kittanning PA 16201. Appeals may also be filed in person at the Armstrong County Assessment Office, Monday through Friday, between the hours of 8:00am and 4:30pm prevailing time. Appeals may be filed by mail subject to the limitations set forth in Rule 1.

3. Appeal Hearing

- a) **EVIDENCE:** The Board will not be bound by the strict rules of evidence normally applied in 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 value either orally or in writing. The Board will not receive valuation testimony from anyone other than an owner unless a complete and written appraisal report upon which such testimony shall be based has been filed with the Board in accordance with the rules.
- b) **PROCEDURE AT THE HEARING:** The Board will sit to hear such evidence as may be produced by the appellant and other interested parties. 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 of the hearing and after such review and consideration as may be required, the Board will render its decision.

- c) **FAILURE TO APPEAR AT THE HEARING:** FAILURE OF APPELLANT TO APPEAR AT THE HEARING, AFTER DUE NOTICE THERETO, SHALL BE CONSIDERED AN ABANDONMENT OF THE APPEAL AND SHALL BE GROUNDS FOR DISMISSAL.

4. **Postponement/Continuation of Hearing**

- a) All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least five (5) days before the date set for the hearing, and shall set forth the reason for the requested postponement.
- b) 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 thereto at the hearing or by other appropriate notice.

5. **Signing Appeal Form**

An aggrieved party of record shall execute all notices of property assessment appeal. In cases where a corporation is the aggrieved party, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officer, or by a duly authorized employee of the corporation. In cases where partnership or sole proprietorship is the aggrieved party, a principal of such business organization shall execute the notice of appeal.

PROPER DOCUMENTATION INDICATING APPELLANT'S STATUS AS AN AGGRIEVED PERSON SHALL BE REQUIRED.

6. **Authorized Representative**

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 before a hearing date will be scheduled.

7. **Lessee Appellant**

Where a lessee files an appeal and the lessee is responsible for the payment of real estate taxes, the lessee shall produce certified copies of the lease.

8. **Notice of Hearing**

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 to said appellant's attorney of record or to an authorized representative only upon written request by the appellant.

9. **Expert Witnesses – Qualifications**

In all cases involving expert witnesses the written qualifications of the expert witness, including proof of compliance with PA Real Estate Licensing Act and the rules and regulations of the PA Real Estate Commission, shall be submitted to the Board prior to any testimony and may not be permitted to express opinions other than those in his own report.

FAILURE TO COMPLY WITH THE ABOVE RULE MAY CONSTITUTE GROUNDS TO DISQUALIFY THE WITNESS.

10. **Expert Witness- Financial Interest**

In all assessment appeals, the appellant shall produce, before the appeal hearing, a signed statement by an expert or witness retained by the appellant, indicating whether such expert or witness has any financial interest in the property subject to the appeal and whether or not terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal.

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

11. **Property Subject to Lessee**

In the event that any appeal shall involve a property which is subject to a lease, additional information will be required. In the case of apartment houses, office buildings, and shopping centers, etc., the appellant shall submit a copy of the rent roll, showing the tenant's name, unit identification, square footage area, bedroom and bath count, monthly or annual rent, and any additional payments made. The appellant shall also submit the income and expenses statements, complete with all notices and schedules for the past three (3) years. The appellant may be required to substantiate certain items on the Income statement.

12. **Failure to Produce Documents**
Failure to produce the documents required by these rules not less than (10) days prior to the scheduled appeal hearing date and/or strictly comply with the requirements for the execution of the notice of appeal, may constitute sufficient grounds for the denial of the appeal.
13. **Taxing Districts**
These rules shall be applicable to appeals by taxing districts.

B. Exemption Application Rules

1. DOCUMENTATION NECESSARY TO DETERMINE STATUS FOR ORGANIZATIONS REQUESTING TAX EXEMPTION.
 - a) Audited financial statements for the two previous fiscal years including balance sheets, income statements, statements of changes in fund balances, statements of cash flows and accompanying notes.
 - b) Statements not yet audited for the interim periods following the most recent audited statements.
 - c) Where the form of the organization involves the existence of affiliation or parent/subsidiary relationship we may require consolidated financial statements along with those of the individual entities. A narrative explanation of the relationship will be required along with an explanation of any significant related party transactions.
 - d) IRS ruling concerning tax exempt status.
Note that tax exempt status as determined by the IRS is not necessary for exemption of real estate tax nor does it imply that exemption will be granted. Organizations exempt from Federal taxation should furnish a copy of IRS information returns (such as form 990 with schedules) for the two recent tax years. Others should submit a copy of their most recent tax return.
 - e) Articles of corporation, charters, by-laws, etc. Names/addresses of board members and corporate officers.
 - f) Policies regarding acceptance, continuation and termination of client relationships. Generic copies of any agreements regarding the same. Copies of literature to current or perspective clients.
 - g) Copies of leases and agreements where a benefit is provided or conferred to any other person or entity.
 - h) For those requesting their exemption under PS 5020-204(a) (9); any other information that would indicated their conformity with

the five point test developed in Hospital Utilization Project vs. the Commonwealth.

- i) We may request other information on a case by case basis.
2. The applicant should submit a brief statement of the law relied upon in support of the exemption.
3. In the event any of the requirements of Section 1, subparagraphs (a) through (i) are not presented to the Board, the applicant should submit a statement as to the reasons why such documentation is not available.
4. At the option of the applicant, original documents may be submitted to the Board's clerk for copying. All such original documents will then be returned to the applicant. Charges for copies will be at the then established rate.

All such copies made or provided by the applicant shall become a permanent part of the file of the Assessment Department of Armstrong County.

C. Repeal/Adopt

1. All prior rules inconsistent with these rules are hereby repealed.
2. Adopted this January 11, 2012, by the Armstrong County Board of Assessment Appeals.

ATTEST


Chief Clerk


BOARD OF ASSESSMENT APPEALS



David K. Battaglia, Chairman



Robert T. Bower, Vice-Chairman



Richard L. Fink, Secretary