BOARD OF COUNTY COMMISSIONERS
COUNTY OF CENTRE
COMMONWEALTH OF PENNSYLVANIA

RESOLUTION 10 OF 2018

AMENDING RESOLUTION 7 OF 2017

BOARD OF ASSESSMENT APPEALS OF CENTRE COUNTY
APPEAL PROCEDURES, RULES, AND REGULATIONS

SECTION 1: TIME FOR FILING AND INITIATION OF APPEAL

A. All appeals shall be filed on forms furnished by the Board of Assessment Appeals ("Board") for such purpose. Each question must be answered fully, and the form must contain the address to which the Board shall mail notice of the hearing. The Board may reject any notice of appeal that is incomplete or is not on an official appeal form supplied by the Board.

B. All annual appeals must be filed at the Office of the Chief Assessor, Willowbank Office Building, 420 Holmes Street, Room 301, Bellefonte, Pennsylvania, 16823, on or before the close of business on September 1st. Any appeal received after the filing date, whether or not the same was mail prior thereto, will be rejected as untimely filed but accepted for the subsequent tax year.

C. All appeals filed on new assessments or revisions of assessment must be received within forty (40) days of the date of the notice.

D. All assessment appeals 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. The Board may, at its discretion, require proof of party and/or owner representation.

SECTION 2: FILING FEES

A. For all appeals filed, the following fees must accompany the assessment appeal filing.

1. Single family residence or single family residential building lot: $25.00.

2. All others: $150.00.

3. Requests for tax exemption: No charge.

B. **All fees must be received ten (10) days prior to the hearing date. If fees are not received, the appeal will be considered abandoned.**

C. No fee shall be refunded. These fees are only for appeals to be heard by the Centre County Board of Assessment Appeals.

D. **There is no fee for "Assessment Reviews".**

SECTION 3: NOTICE OF HEARING

A. Notice of the date and time of hearing shall be deposited in the mail twenty (20) days prior to the scheduled day and time to appear. Such notice will be delivered by any form of mail requiring a receipt signed by the appellant or the appellant's authorized agent.

B. If the mail is returned, or if the Board shall fail to receive a return receipt (10) ten days after the date of mailing, notice shall be deposited in first-class mail. Service is complete upon delivery of the mail.

SECTION 4: 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.

SECTION 5: PROCEDURE AT ASSESSMENT APPEAL HEARINGS

A. A representative of County Assessment Office will introduce the assessment record into evidence. Upon doing so the assessment law places the Assessment Office into a Prima Facie position. This means 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. The burden of proof of value is therefore upon the appellant to establish the appellant's case.

B. The appellant shall submit evidence to the Board to support the appellant's case. The Board may require the appellant to furnish additional information or data, beyond what the appellant has presented, to consider when arriving at a 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. The Board's decision consists of three options:

1. Decrease Market Value

2. Increase Market Value

3. Maintain current Market Value

C. Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay, and related complaints will not be permitted. The sole matter at issue is the fair market value of the property.

D. In the case of an assessment which includes both land and building, testimony will be accepted concerning the total value only. The Board will not consider the appeal of either land or building as separate from the total.

E. Centre County utilizes a base valuation year for assessment of 1994, with a stated ratio of assessment to market value of 50%. All assessments are therefore expressed in 1994 dollars. The relationship of the base year assessment to current market value of the property is controlled by the Common Level Ratio (CLR) of assessment in effect as of the date the appeal was filed. The CLR presently set for Centre County by the Pennsylvania State Tax Equalization Board (STEB) will be provided at the hearing.

F. All assessments 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, pursuant to Pennsylvania Statues, Title 72, Section 5453.702(b)(1), (b)(2), and (c).

G. In any appeal of assessment, the Board shall make the following determinations:

1. The market value as of the date such appeal was filed before the Board.

2. The common level ratio published by the State Tax Equalization Board on or before July1 of the year prior to the tax year being appealed to the Board.

3. The Board, after determining the market value of the property, shall then apply the established predetermined ratio to such value unless the common level ratio published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the Board varies by more than fifteen per centum (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.

H. All appeals must therefore be substantiated by an opinion of current market value of the property involved. The appellant must be prepared to support the appellant's position by an appraisal process, cost, sales of comparable properties, and the income approach for commercial/industrial properties. The appellant may submit a professionally prepared appraisal to substantiate current market value.

I. **Any appraisals or documents of supporting evidence which will be used to substantiate value at the hearing must be submitted to the Centre County Assessment Office ten (10) days prior to the date of hearing for forwarding unto the Board. All appraisals or documents of supporting evidence received after deadline will be rejected. Five copies of all appraisals or documents of supporting evidence must be submitted.**

J. The order of the Board shall be entered in the minutes of the Board, and a copy of such order shall be delivered to the person who appealed, either in person or by mail, to the address shown in the statement of intention to appeal within (5) five days after the hearing on such appeal.

K. The Board may authorize telephone attendance from witnesses. Request for telephone attendance must be submitted to the Centre County Assessment Office (10) ten days prior to the date of hearing. At least one party representative must attend the assessment hearing in person.

L. All appraisal reports may be stricken as inadmissible hearsay unless the preparing party testifies before the Board and makes himself or herself available for cross-examination by all parties.

M. The Board shall have the power to continue any hearing from day to day, or to adjourn a hearing to a later date, by an announcement thereof at the hearing or by any other appropriate notice. This power may be exercised for any reason, including the failure of the appealing party to provide the evidence and/or testimony set forth above.

SECTION 6: PROCEDURE FOR GRANTING EXEMPTION STATUS

A. Except as otherwise set forth in this section, requests for exemption shall follow the procedures set forth above.

B. All entities seeking a grant of exempt status from taxation shall provide to the Board true and correct copies of the following, in addition to any other items requested by the Board and any other items that the applying entity feels supports its claim:

1. Proof of nonprofit status granted by the Commonwealth of Pennsylvania;

2. Appropriate Internal Revenue Service ruling letter granting the exempt status;

3. Copies of all organizational documents, including, but not necessarily limited to, articles of incorporation, certificate of incorporation, and bylaws;

4. A copy of the deed or document of title, whereby the applying entity acquired the property in question; and

5. A brief, verified statement as to the current use of the property in detail, and, if applicable, a similar statement of the prospective use of the property.

AMENDED AND ADOPTED this 14th day of June 2018, by the Centre County Board of Assessment and Revision of Taxes.

AMENDED AND ADOPTED this 17th day of July 2018, by the Centre County Board of Commissioners.

CENTRE COUNTY BOARD OF COMMISSIONERS

Michael Pipe, Chair

Mark Higgins, Commissioner

Steven G. Dershem, Commissioner

ATTEST:

Margaret N. Gray, Administrator