RULES AND REGULATIONS GOVERNING REAL ESTATE ASSESSMENT

APPEALS BEFORE THE AUXILLARY APPEAL BOARD

IN AND FOR BEAVER COUNTY, PENNSYLVANIA

RULE 1

TIME FOR FILING

All appeals from the assessment of real estate situate in Beaver County for the 2016 tax year, must be properly filed with the Auxillary Appeal Board in and for Beaver County not earlier than 8:30 A.M., prevailing time, July 1, 2015 and not later than 4:30 P.M., prevailing time, September 1, 2015. Any appeal notice received after the deadline aforesaid, whether or not the same was mailed prior to the deadline, will be rejected as untimely, unless properly postmarked on or before September 1, 2015 and not before July 1, 2015.

RULE 2

PLACE FOR FILING NOTICES OF INTENTION TO APPEAL

Appeal notices challenging the assessment of real estate located in Beaver County for the 2016 tax year may be filed only with the Assessment Office in and for Beaver County situate on the first floor of the Beaver County Court House, Beaver, Pennsylvania. Said appeals may be filed by mail subject to the limitations set forth in Rule 1 hereinabove. Such appeals may also be filed in person at the Beaver County Court House, Monday through Friday (Saturdays, Sundays and Holidays excepted), between the hours of 8:30 A.M. and 4:30 P.M., prevailing time, during the appeal periods set forth and described in Rule 1.

RULE 3

APPEAL APPLICATION

Section 1. FORM OF APPEAL - All appeals shall be filed on forms furnished by the Board for that purpose. The appellant or appellants must answer all relevant questions contained in the application for appeal, including the specific tax parcel number, the assessment by which such person feels aggrieved, the address to which the Board shall mail notice of when and where to appear for hearing. The Board shall reject any notice of appeal which is incomplete.

Section 2. SIGNATURE AND AFFIDAVIT - All appeals shall be filed only in the name or names of the owners of record of the real estate assessed, and shall be signed by or in the name of such owner of record, except as provided in Rule 4. If the owner is a corporation or other association, the application must be signed by an officer thereof, duly authorized to execute the application. If the owner is a partnership, the application must be signed by a general partner.

RULE 4

PARTIES WHO MAY APPEAL

Section 1. OWNER OF RECORD - Except as otherwise herein provided, all appeals may be taken only by and in the name of the owner or owners of record or fiduciaries filing appeals as fiduciaries.

Section 2. PARTY OTHER THAN THE OWNER OF RECORD - A party other than the owner of record of real estate assessed may not appeal except as herein provided. Such party, including lessee, mortgagee, purchaser, or other aggrieved party, may petition the Board for leave to appeal. Upon receipt of such appeal the Board may, in its discretion, allow the filing of such appeal, or deny the same for the reason that such petitioner does not qualify as an aggrieved person under the law. The petition requesting leave to appeal shall be in the form and shall set forth the information required, as provided for in Rule 3.

Section 3. TAXING DISTRICTS - Any taxing district having an interest therein may file an appeal in the same manner as the property owner.

RULE 5

PETITION FOR LEAVE TO APPEAL BY PARTY OTHER THAN THE OWNER OF RECORD

Section 1. FORM AND CONTENTS OF PETITION - A party other than the owner of record of the real estate assessed, or fiduciaries acting as such in accordance with Rule 4, Section 1, may appeal as provided in Rule 4 Section 2, upon filing a petition with the Board. Such petition shall set forth the facts supporting the request and shall clearly disclose the interest of petitioner in the real estate assessed, for reasons why the appeal has not been filed by the owner of record, and all other reasons justifying the appeal. The petitioner shall have attached thereto the following documents:

(1) An appeal application duly executed as required by Rule 3, except that the application may be filed in the name of, and executed as provided in Rule 3, Section 2, by or on behalf of the appellant who is not the record owner.

(2) Copies of all documents, such as leases, agreements, etc., or the relevant portions thereof, indicating the interest of petitioner in the real estate assessed and in the assessment complained of.

(3) Any other document or instrument which may be relevant.

Section 2. Failure to comply with this rule with respect to the form and contents of the petition and accompanying document, shall be grounds for refusing to accept the petition and for disallowing the appeal.

RULE 6

INTERVENTION

Section 1. FORM AND CONTENTS OF PETITION - After any appeal has been filed and accepted by the Board, any person having a direct pecuniary interest in the real estate assessed and in the assessment complained of or qualifying as an aggrieved person within the meaning of the Consolidated County Assessment Law, the County or any municipality or school district in which the property is located, may file a petition with the Board requesting leave to intervene in the appeal as a party.

The petition to intervene shall contain therein (1) the date of the filing of the petition, (2) the name of the record property owner, (3) a description of the property as stated in the appeal, (4) the assessed value of the property and (5) the petitioner's opinion of the value of the property. Petitioner must include with his petition a Certification of Notification that he has forwarded by first class mail, a copy of the petition to the record owner of the property, all other record parties, the County and the municipality and school district in which the property is located.

Section 2. The Board may accept or refuse the petition in accordance with applicable law. Failure to comply with this rule with respect to the form and contents of the petition and accompanying documents shall be grounds for refusing to accept the petition and disallowing the intervention.

Section 3. WITHDRAWAL BY APPELLANT - After a petition to intervene has been allowed by the Board, no withdrawal or abandonment of the appeal by the primary appellant shall terminate the appeal, but the Board shall proceed to hear and determine the appeal and make such order or determination as shall be proper and in accordance with the law.

RULE 7

APPEAL HEARINGS

Section 1. REPRESENTATION - The owner of the real estate assessed, or other applicant to whom leave to appeal has been granted, as identified in RULE 4, Section 2 may be self-represented or may be represented by an attorney licensed to practice law in the Commonwealth of Pennsylvania. No other representation will be permitted at a hearing before the Board. An attorney who is representing the applicant at an appeal hearing will be required to complete an Appearance Form provided by the Board.

Section 2. NOTICE OF HEARING - The Board shall serve the appellant or appellants and all other interested parties with at least twenty (20) days written notice of the appeal hearing. Such written notice will be mailed to the address of record as provided for hereinabove pursuant to Rule 3, Section 1. The Board shall also serve copies of said notice upon the interested taxing districts.

Section 3. 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 its 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. The Board encourages remittance of photographs, documents and other tangible evidence relevant to the appeals.

All appraisal reports submitted on behalf of any appellant, interested party, owner, or taxing district, shall adhere to accepted standards of appraisal procedure and reporting. Such reports shall fully conform to the Uniform Standards of Professional Appraisal Practice (USPAP) as adopted by the Appraisal Standards Board (ASB) of the Appraisal Foundation. Each such appraisal report must include the expert's approach to value, supporting data, analysis, interpretation, reconciliation, a list of all comparables utilized, and a final estimate of value. The Board will not accept the appraiser's certificate or an appraiser's letter stating only the appraiser's opinion of value.

Section 4. EVIDENCE NOT RETURNED - The Board may accept photographs, documents, and other tangible evidence which it deems relevant and helpful in resolving issues presented by the appeal. All such photographs, documents or other tangible evidence become part of the record and property of the Board. The same will not be returned.

Section 5. SERVICE OF APPRAISAL REPORTS - Except where the Board shall direct otherwise, any party filing a written appraisal report with the Board, shall file the same by lodging a signed original and two (2) copies with the Board, five (5) days prior to the hearing.

Section 6. SERVICE AND OTHER DOCUMENTS FILED - Any party filing any document in any appeal case before the Board (except for a Notice of Intention to Appeal), shall contemporaneously serve a copy of that document on all other parties to the appeal. Parties represented by counsel shall be served through that counsel. Service of such documents may be made personally or by first class mail. Service of first class mail shall be deemed complete upon mailing.

Section 7. PROCEDURE AT HEARING - At all hearings, the Board, a member of the Board or a master thereof will sit to hear such evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his attorney shall state the basis of the appellant's appeal and shall make a full and complete disclosure of appellant's information bearing on the property's market value. The Board may examine the appellant or witnesses appearing on appellant's behalf and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will make its decision and finally determine the subject property's assessment. Notice of such decision will be mailed to the address of the applicant appearing on the application within the time limits provided by law.

Section 8. CLOSING OF RECORD - The appellant and all other interested parties are required to introduce all of the evidence, including written opinions of value, lists of comparables, photographs, documents, and other tangible exhibits, which the appellant or other parties wish to have considered in the appeal. All such written opinions of value, lists of comparables, photographs, testimony, and other documents or tangible exhibits, offered before the Board shall constitute the complete and entire record of the case and shall be retained by the Board.

Section 9. FAILURE TO APPEAR AT HEARING - Failure of appellant or appellant's attorney to appear at the hearing after due notice thereof shall be considered an abandonment of the appeal and grounds for dismissal, except as provided in Rule 6 Section 3.

RULE 8

BURDEN OF PROOF

In all cases heard before the Board, the Board shall first take judicial notice of each parcel's assessed value and determining ratio as set forth in the records of the Assessment Office in and for Beaver County. Thereafter, the appellant shall have the burden of proving by a preponderance of the evidence that the property is improperly assessed or inequitably assessed. The appellant may carry the appellant's burden only through proper evidence as to value. The Board will not receive evidence relating to the status or income of the party in determining the property's value.

RULE 9

CONSIDERATION OF FACTS OF RECORD

The Board will only consider the evidence put into the record by the appellant in determining whether the appellant has carried the appellant's burden.

RULE 10

POSTPONEMENT

Section 1. All requests for a postponement shall be in writing, shall be filed with the Board at least five (5) days before the date set for hearing, and shall set forth the grounds relied upon in support thereof.

Section 2. The Board or master 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, an announcement thereof at the hearing or by other appropriate notice.

RULE 11

HEARING MASTERS

The Board may, in its discretion, assign masters to hear and consider appeals. Such masters will submit to the Board, on a form provided by the Board, a brief recitation of the facts and contentions presented by the various parties to the appeal together with a list of all real or tangible evidence submitted. Such masters will also submit a brief recommended disposition of the case and the reasons therefore. After reviewing the master's report and any and all exhibits submitted, the Board shall make a final decision in accordance with these rules.

ADOPTED AND APPROVED June 30, 2015.

BOARD OF COMMISSIONERS
COUNTY OF BEAVER SITTING AS
THE BOARD OF ASSESSMENT REVISION

Tony Amadio

Tony Amadio, Chairman

ATTEST:

Michael P. Kohlman,
Chief County Assessor

Joe Spanik, Member

Dennis E. Nichols

Dennis E. Nichols, Member