

CHESTER COUNTY BOARD OF ASSESSMENT APPEALS

APPEAL PROCEDURE, RULES AND REGULATIONS

The following Procedure, Rules and Regulations shall apply to any and all interim and annual appeals including but not limited to those concerning Fair Market Value, exemptions, and appeals before the Board of Assessment Appeals of Chester County.

1. Notices Of Appeal

- (a) **General** - All notices of appeal shall be filed by an aggrieved party(ies). "Aggrieved Parties" shall be defined as the record owner of the property in question; any other party who is and/or may be responsible for the payment of real estate taxes on a particular property, may, with the permission of the Board, present an appeal before the Board. "Aggrieved Parties" shall also include any taxing district having an interest therein.

With the exception of a property owner of record, any party filing an appeal shall provide, with the Notice of Intention of Appeal, any and all documents under which said appellant claims to hold an interest in the property.

- (b) **Corporation/Partnerships** - If the aggrieved party is a corporation, the Notice of Appeal must be executed by a duly authorized corporate officer and said notice must be embossed with the corporate seal. If a general partnership is the aggrieved party, one of the partners must execute the Notice of Appeal. If a limited partnership is the aggrieved party, the Notice of Appeal must be executed by the general partner.

Any violation of the above Rules may constitute grounds to deny hearing the appeal.

ANNUAL APPEAL

- An appeal of total assessment. Per County resolution No. 45-05, all annual appeals must be filed on or before August 1 of the given year. Any change in the assessment as a result of an annual appeal is effective for the following tax year and is not retroactive.

INTERIM APPEAL

- An appeal of increase in assessment due to new construction. Example: dwelling, shed, finished basement, etc. An appeal form for an interim appeal must be filed in this office within forty (40) days of the date of notification of assessment change. Any change in assessment due to an interim appeal is effective commencing with the interim effective date. The property owner is expected to pay any interim tax invoice as issued with the established discount and face amount periods. If the property owner appeals and receives a reduction, the taxing authority will refund accordingly.

2. Scheduled Hearings

Notices of the date and time of an assessment appeal will be sent to the party filing the Notice and to the record owner of the property. A third party notice will be sent only to the appellant's legally-authorized representative. Taxpayers are advised that the appropriate municipality and school district are notified of the hearing.

3. Hearing Procedure: Document Production

- (a) In any and all assessment appeals in which appellant intends to present evidence to the Board, such as documentation and/or written appraisal reports, appellant shall produce an original and five (5) copies of Commercial, Industrial and multi family properties and three (3) copies for residential properties of each such document to be presented at the time of hearing.
- (b) In all cases where an appraiser testifies or provides an appraisal report to the Board and the said appraiser or any organization with which he is associated bases his fee in whole or in part on the outcome of the case or otherwise has a financial interest in the property, this information shall be disclosed to the Board at the time of the hearing.
- (c) Failure by a party to produce the required documents and/or failure of an appraiser to disclose information required to be disclosed may constitute grounds to deny hearing the appeal.

4. Hearing

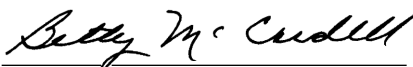
- (a) It is required that the party filing the appeal or an authorized representative who is its officer, partner, or full-time employee attend the hearing. If property is owned by more than one party, it is only necessary for one party to appear. Legal counsel and/or a Pennsylvania Certified Appraiser or a Certified Appraiser holding a temporary practice certificate issued by the Commonwealth of Pennsylvania may accompany appellant.
- (b) It is to be noted that only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent a client before the Board of Assessment Appeals. If property owner does not attend, an attorney must present letter of authorization.
- (c) All expert testimony relating to value (appraisals) shall be submitted in writing and signed by the Certified Appraiser; further, such reports shall conform to the Uniform Standards of Professional Appraiser Practice (USPAP).
- (d) It is to be noted that in the event an appraiser fails to appear on the scheduled hearing date for a commercial appeal, said report may be stricken as inadmissible.

5. No Continuances Or Postponements Will Be Granted

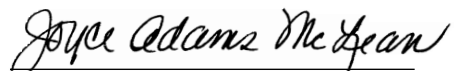
All appeals shall be heard by the Board at the time and date scheduled. Failure to appear at the scheduled time and date shall constitute grounds to deny hearing the appeal and will result in dismissal of said appeal. **The property owner shall provide information such as recent sales of similar properties, recent appraisal, settlement sheet and/or other documentation supporting the current market value. The annual appeal filing deadline is August 1.**



DEMPSEY W. JACKSON



BETTY MCCARDELL



JOYCE ADAMS McLEAN