

# RULES AND REGULATIONS OF THE BOARD OF ASSESSMENT APPEALS OF YORK COUNTY, PENNSYLVANIA

## I. APPELLANT'S STANDING TO APPEAL

An owner or individual having a direct and immediate pecuniary and substantial interest in a property may appeal an assessment to the Board. Proof of standing to appeal must be provided to the Board upon request and may be decided on a case-by-case basis.

## II. PROCEDURE TO APPEAL

Form of appeal - All appeals must be set forth in writing on the forms provided by the York County Assessment Office. Said appeal forms must be signed by appellant and timely filed with the Assessment Office. Appeals must be hand-delivered or post marked on or before the **August 1st deadline** of each year. **Facsimile appeals are not acceptable. Any taxing authority filing an appeal must provide proof of notification to the property owner(s) as part of this application when filed.**

## III - APPEARANCE AT HEARING

- 1) Appellant or appellant's agent must be present at the hearing. If appellant is to be represented by an agent, other than an attorney, a written letter of authorization by the appellant must be presented by the agent at the hearing. Only the appellant or an attorney who must be licensed to practice law in the Commonwealth of Pennsylvania may present an appeal to the Board at any hearing.
- 2) If appellant is a corporation, partnership or sole proprietorship, an authorized officer of the corporation, a general partner or the sole proprietor must be present at the hearing.
- 3) Any real estate licensee called as a witness must be licensed to practice as an appraiser in the Commonwealth of Pennsylvania through the Pennsylvania Appraisal Board.

## IV - BURDEN OF PROOF

Under Pennsylvania assessment law, the burden of proving an assessment incorrect rests upon the appellant. The assessment is presumed to be correct until the appellant comes forward with credible evidence to prove otherwise.

## V - EVIDENCE AND TESTIMONY

- 1) Any appellant having standing to appeal may testify on his or her own behalf.
- 2) Testimony as to adverse conditions affecting the property may be offered by appropriate professionals licensed in the Commonwealth of Pennsylvania, such as construction engineers or civil engineers who have submitted a written report 14 calendar days prior to the hearing.
- 4) Testimony as to financial operations of a subject property may be offered by accountants or financial advisors licensed in the Commonwealth of Pennsylvania who have submitted written reports prior to the hearing.
- 5) All testimony must be taken under oath or affirmation.
- 6) **All reports offered by experts must be in writing. Persons who are licensed or certified in the Commonwealth of Pennsylvania must prepare reports and they are requested to be present at the hearing. All reports must be submitted in quadruplicate to the Assessment Office. An appraisal report must be received in the Assessment Office at least 14 calendar days prior to the hearing or the Board of Assessment Appeals reserves the right to declare the appeal abandoned.**
- 7) Evaluation of the credibility and relevance of appraisal reports offered into evidence will include the following:
  - a) **Purpose of the Report** - The report should be for the purpose of estimating the proper valuation of the property for tax assessment purposes. Copies of previous reports for lending or other purposes are limited in their acceptability.
  - b) **Timeliness of the Report** - The effective date of the value estimate should be reasonably close to the date of the most recent reassessment.
  - c) **Form and content of the appraisal report** - The report should be a complete analysis and conform to the Uniform Standards of Professional Appraisal Practice (USPAP). As such, it should include the three (3) traditional approaches to value: the sales comparison approach, the income approach, and the cost approach, if applicable to subject. Appraiser should clearly explain the reasoning and methodology employed.
  - d) **Contingent fee compensation for appraisal or consulting reports** - The payment of compensation to an appraiser that is contingent upon the reporting of a predetermined value or direction of value favoring the cause of the appellant before the Board is presumed biased and lacking in impartiality and credibility.
  - e) **Appraiser Compensation:**

The following quotation is from the Management Section of the Ethics Provision of the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board of the Appraisal Foundation:

The payment of undisclosed fees, commissions, or things of value in connection with the procurement of appraisal, review or consulting assignments is unethical.

Advertising for or soliciting appraisal assignments in a manner, which is false, misleading or exaggerated, is unethical.

The restriction on contingent compensation in the first paragraph of this section does not apply to consulting assignments where the appraiser is not acting in a disinterested manner and would not reasonably be perceived as performing a service that requires impartiality. This permitted contingent compensation must be properly disclosed in the report.

- f) In representing the impartial interests of all York County taxpayers, this Board cannot consider consulting reports as disinterested estimates of value. Appellants should be aware that such reports are prepared for their benefit and not as guidance for the Board. Consulting reports prepared for contingency compensation make no contribution before this Board to the appellant's burden of proving the assessment incorrect.

## **VI - FAILURE TO APPEAR**

Failure to appear, or be represented, at the hearing will result in the appeal being dismissed as an abandoned appeal.

## **VII - RESCHEDULING AND POSTPONEMENTS**

**\*\*\* ONCE AN APPEAL IS SCHEDULED, IT IS NOT SUBJECT TO CHANGE. \*\*\***

## **VIII - PROCEDURE BEFORE THE BOARD**

At the time of a scheduled hearing, the Board may request an appellant to waive the right to a hearing before the full Board and agree to a hearing before less than the entire (3) member Board. An appellant is encouraged to agree to a waiver in order to allow as much time as possible for each hearing. However, an appellant is not required to do so. Upon execution of a waiver, a scheduled hearing will proceed before one or more Board members in the same manner as if the hearing were heard by a full Board.

**Enacted:            Effective Date:            January 1, 2008**

**FOR OFFICE USE ONLY:**  
 Annual            Interim  
 Commercial    Residential  
 Effective Date:

ASSESSMENT APPEAL  
 York County, Pennsylvania

Board of Assessment Appeals  
 28 E. Market Street, Room 105  
 York, PA 17401-1585  
 717-771-9232

Name (please print) \_\_\_\_\_ Phone \_\_\_\_\_

Property Tax Parcel: \_\_\_\_\_ Current  
                                  District    Block    Map    Parcel    Leasehold    Assessment \_\_\_\_\_

Parcel Location \_\_\_\_\_

Owners Mailing Address \_\_\_\_\_

The undersigned, the legal owner(s) of the subject property, hereby appeal(s) the assessment thereon indicated above.

**I / WE UNDERSTAND AND ACCEPT THE FOLLOWING  
 PROVISIONS OF ASSESSMENT LAW IN PENNSYLVANIA**

1. THE ABOVE ASSESSMENT IS PRESUMED VALID, AND THE BURDEN OF PROVING OTHERWISE FALLS ON THE APPELLANT.
2. THE FIRST STEP IN THE APPEAL PROCESS IS A HEARING BEFORE THE BOARD OF ASSESSMENT APPEALS
3. APPELLANT (S) DO \_\_\_\_\_ / DO NOT \_\_\_\_\_ AGREE TO A HEARING BY LESS THAN THE ENTIRE BOARD OF THREE (3) PANEL MEMBERS. (THIS SITUATION MAY ARISE IF THERE ARE A LARGE VOLUME OF CASES TO BE HEARD, OR UNANTICIPATED ABSENCE OF BOARD MEMBERS).
4. THE BOARD OF ASSESSMENT APPEALS IS EMPOWERED TO ESTABLISH ITS OWN POLICIES AND PROCEDURES FOR CONDUCTING HEARINGS. THE BOARD WILL REQUIRE, BY SUBPOENA IF NECESSARY, THE TIMELY SUBMISSION OF SUCH DOCUMENTS AS SHALL BE NECESSARY TO THE RENDERING OF A DECISION ON THIS APPEAL, WHICH WILL INCLUDE, BUT NOT BE LIMITED TO THIS FORM. THE PROPERTY USE DESCRIPTION FORM ATTACHED AND ALL THE EXHIBITS PRESCRIBED THEREIN.
5. THE ASSESSED VALUE CAN GO DOWN, GO UP, OR STAY THE SAME AS A RESULT OF THIS HEARING.

THE UNDERSIGNED HEREBY AUTHORIZES:

- SELF \_\_\_\_\_
- OTHER \_\_\_\_\_

TO REPRESENT THE APPELLANT BEFORE THE BOARD OF ASSESSMENT APPEALS, TO ACCEPT SERVICE OF SUBPOENAS, AND TO PRODUCE SUCH DOCUMENTAION AND TESTIMONY AS SHALL BE REQUIRED BY THE BOARD.

DATE: \_\_\_\_\_

SIGNATURE OF APPELLANT (S) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Assessment Appeal  
Pre-Hearing Questionnaire

In order to expedite your assessment appeal, please answer ALL questions below and return this form to the Assessment Office. Hearings will be scheduled only after these forms and all required exhibits are received in the Assessment Office.

Property Tax Parcel \_\_\_\_\_  
District                      Block                      Map                      Parcel #                      Leasehold

What is the principal use of the property?

- Vacant Land
- Single Family Residential
- Condominium
- Agricultural
- Multifamily – Three (3) or less units
- Multifamily – Four (4) or more units (Submit Schedule A with form)
- Commercial (Submit Schedule B with Form)
- Industrial (Submit Schedule C with Form)
- Other \_\_\_\_\_

Do the County records accurately describe the Property? Yes \_\_\_\_\_ No \_\_\_\_\_

If "No", describe the difference \_\_\_\_\_  
\_\_\_\_\_

Has the property been appraised within the last year from someone other than the Assessment Office?  
Yes \_\_\_\_\_ No \_\_\_\_\_

If "Yes", by Whom? \_\_\_\_\_

Date \_\_\_\_\_ Value \$ \_\_\_\_\_

Do you or your agent plan to submit an appraisal 14 calendar days prior to the hearing date? Yes \_\_\_\_\_  
No \_\_\_\_\_

Property Tax Parcel: \_\_\_\_\_  
District Block Map Parcel # Leasehold

Is the property currently listed for sale? Yes \_\_\_\_\_ No \_\_\_\_\_

Was the property listed for sale within the last eighteen (18) months? Yes \_\_\_\_\_ No \_\_\_\_\_

If "yes" in either of the above:

Listing Agent \_\_\_\_\_

Asking Price \_\_\_\_\_

Is the property currently under contract for sale? Yes \_\_\_\_\_ No \_\_\_\_\_

If "yes" above:

Sales Agent \_\_\_\_\_

Contract Price \_\_\_\_\_

Settlement Date \_\_\_\_\_

Is the property leased? Yes \_\_\_\_\_ No \_\_\_\_\_

If "yes" above:

Monthly rent(s) \_\_\_\_\_

What is your estimate of the current market value of the property? \_\_\_\_\_

Phone # for the County Appraiser to make arrangements for an interior inspection of the property \_\_\_\_\_

Your Comments:

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## NO APPRAISAL OPTION

The undersigned appellants seeking a reduction in the assessed value of the property by parcel #

District	Block	Map	Parcel	Leasehold
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Elect not to provide to the Board Of Assessment Appeals, in support of their appeal, a current written appraisal by a Pennsylvania Certified Appraiser provided specifically for this appeal.

Appellants acknowledge and agree (1) that the burden of proving the assessment incorrect rests upon them and (2) that only appellants themselves and/or a Pennsylvania Certified Appraiser who are in attendance at the hearing may testify as to the market value of the property.

Date: \_\_\_\_\_

Appellants \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Note: Unless an appraisal report or a “No Appraisal Option” form is received in the Assessment Office at least 14 calendar days prior to the hearing, the Board of Assessment Appeals reserves the right to declare the appeal abandoned.**