

MERCER COUNTY BOARD OF ASSESSMENT APPEALS

APPEAL PROCEDURES, RULES AND REGULATIONS

A property owner has the right, under Pennsylvania law, to appeal their assessments if the owner believes that the assessment is not fair or uniform with other assessments, or at Fair Market Value.

A property owner may appeal the assessment if the appeal is properly filed in compliance with the Appeal Procedures, Rules and Regulations of the Mercer County Board of Assessment Appeals.

TIME FOR FILING

Annual Appeals

All annual appeals of real estate assessments must be properly filed with the Board of Assessment Appeals no later than 4:30 p.m., prevailing time, on or before September 1. The request to appeal document shall designate the assessment appealed and the address to which the Board of Assessment Appeals shall mail notice of when and where the property owner is to appear for a hearing. Any appeal notice received after the filing date, whether the same was mailed prior thereto, will be rejected as untimely filed.

Administrative Appeals

All assessment appeals filed from a new or change of assessment during the year must be received within forty (40) days of the date of the Assessment Change Notice. Any appeal notice received or postmarked after the filing date will be rejected as untimely filed.

PLACE FOR FILING

A notice of appeal from the assessment of real estate shall be filed with the Assessment Office of Mercer County, 125 South Diamond St, Suite 4, Mercer, Pennsylvania 16137. Appeals may be filed by mail, subject to the Time for Filing rules listed above. Appeals may also be filed in person at the Mercer County Courthouse, Monday through Friday, excluding holidays, between the hours of 8:30 a.m. and 4:30 p.m., prevailing time.

SIGNING APPEAL FORM

An assessment appeal shall be executed by the property owner of record or an authorized representative of the owner, or a lessee responsible for payment of real estate. If a corporation, the assessment appeal shall be executed by an officer of said corporation stating the title of the officer, or by a duly authorized employee of the corporation which shall be accompanied by a verified (see 18 PaCS Section 4904) certification that he is authorized to act on behalf of the corporation. In all cases in which a partnership or sole proprietorship is the owner of record, a partner shall execute the assessment appeal. When the subject of the appeal is leased property, the Lessee may sign the appeal but shall submit a copy of the lease.

FILING FEE

For all assessment appeals filed after September 1, 2017, the appropriate fee must accompany the assessment appeal filing. Failure to include the appropriate fee will constitute an improper filing and a hearing will not be scheduled. Checks should be made payable to Mercer County Tax Assessment. **No fee shall be refunded.**

Residential Assessment Appeal	\$25.00
Exempt Assessment Appeal	\$50.00
Commercial Assessment Appeal	\$100.00

AUTHORIZED REPRESENTATIVE

In cases in which the property owner will not attend the hearing of assessment appeal, his authorized representative shall produce a Power of Attorney executed by the property owner and verifying the representative's authority to appear and to act on behalf of the property owner.

APPEAL HEARING AND PRESENTATION

PURPOSE OF HEARING

The issue at stake in any appeal is the Fair Market Value of the subject property. Fair Market Value has been defined as "the price that a willing, but not obligated buyer, would pay to a willing, but not obligated seller, all uses being taken into consideration and offered on the open market for a reasonable period of time." Fair Market Value can best be proved by:

An appraisal made by a certified appraiser for **Assessment Appeal Purposes.**

Recent sales of similar properties.

PRESUMPTION OF VALUE

The law presumes the assessor's value to be correct until proven otherwise by the property owner; therefore, the property owner has the burden of presenting evidence to the Board of Assessment Appeals to substantiate his/her opinion of market value. An appeal opens the property assessment for re-evaluation. **AS A RESULT OF AN APPEAL, THE PROPERTY'S ASSESSMENT MAY, BY LAW, BE LOWERED, RAISED, OR REMAIN THE SAME.**

LAND AND BUILDING ASSESSMENT

In the case of an assessment which included both land and building values, testimony will be accepted concerning the total value only. The Board of Assessment Appeals will not consider the appeal of either land or building as separated from the total.

COMPARING ASSESSMENTS

If your appeal is based upon comparison to another property, you must be prepared to submit a list of comparison properties that were recently sold. The information should be submitted in writing and include details of the compared properties and their selling price. If you fail to provide this information, it will not be researched for you at the hearing. You must perform your research prior to that time. Assessment Office records are available for this purpose. No alleged comparable properties will be considered unless they are properties that have recently sold at an arms-length sale.

ABILITY TO PAY TAXES

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

PROCEDURE AT HEARING

At all hearings, the Board of Assessment Appeals will hear such evidence as may be produced by the property owner and other interested parties. Persons testifying will be required to testify under oath. During the appeal hearing, the property owner or his agent shall state the basis of the property owner's appeal and shall make a full and complete disclosure of property owner's information bearing on the property's fair market value. The Board of Assessment Appeals may examine the property owner or witnesses appearing on the property owner's behalf and may require the property owner to furnish additional information or data for consideration in arriving at an opinion of fair market value.

ORDER OF THE BOARD OF ASSESSMENT APPEALS

The Order of the Board of Assessment Appeals shall be entered in the minutes by the Board of Assessment Appeals, and a copy of such Order shall be delivered to the person who appealed, either in person or by mail, to the address shown on the statement of intention to appeal within five days after the hearing on such appeal. The Chief Assessor and such assistant assessors as he or the Board of Assessment Appeals may designate, shall attend each hearing and shall furnish the Board of Assessment Appeals with such information relating to the assessment appealed from, as the Board of Assessment Appeals may desire. Either the Board of Assessment Appeals or the person appealing may call such witnesses as they desire and as may be permitted under the Rules of the Board of Assessment Appeals; the Board of Assessment Appeals may examine such witnesses under oath. For the purposes of examining witnesses, any member of the Board of Assessment Appeals shall be competent to administer oaths.

WRITTEN PRESENTATION

All evidence must be presented to the Assessment Office (Board of Assessment Appeals) at least 10 days prior to the scheduled hearing.

PRESENTATION TIME ALLOTMENT

The Board of Assessment Appeals will allow adequate time for your appeal. If your appeal involves multiple or commercial, industrial, etc. properties, additional time may be allotted.

EVIDENCE

The Board of Assessment Appeals will not be bound by the strict rules of evidence normally applied in the Courts. The Board of Assessment Appeals may at 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 opinion of its value, either orally or in writing. The Board of Assessment Appeals 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 of Assessment Appeals in accordance to these Rules.

If you allege that the market value is excessive, you must be prepared to document your opinion by accepted appraisal processes, i.e. Cost, Market and/or Income Approaches. A professionally prepared appraisal will be acceptable in lieu of this information. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be prepared to document the impact of this problem through use of market sales.

RULE OF CONDUCT

All parties will be required to exercise proper and appropriate decorum during the hearing.

INCOME AND EXPENSE STATEMENT

On an appeal of commercial or industrial properties, the owner must submit an Income and Expense Statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than ten (10) days prior to the scheduled appeal hearing date.

EXPERT WITNESS – QUALIFICATIONS

In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be submitted to the Board of Assessment Appeals prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.

EXPERT WITNESS – FINANCIAL INTEREST

In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the property owner shall produce, before the appeal hearing, a signed appraisal by the certified appraiser to be relied upon by the property owner containing a statement 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. If an appeal is by a third party, the property owner and third party must adhere to the rules and regulations. Appraisal, consulting, valuation report, or any other documents not meeting those requirements may be disregarded by the Board of Assessment Appeals as evidence of value in such appeals.

PROPERTY SUBJECT TO LEASES

In the event that any appeal shall involve a property which is subject to a lease(s), the property owner shall submit, to the Board of Assessment Appeals, a verified copy of the lease(s) containing all of its/their terms and conditions. In the case of an apartment house, office building, and shopping centers, the property owner shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll, showing the tenant's name, unit identification, square footage leases, or bedroom and bathroom count, monthly or annual rent, and any additional payments made. The property owner shall also submit the income and expense statements, complete with all notes and schedules for the past three (3) years. These documents must be submitted not less than ten days prior to the scheduled hearing date.

FAILURE TO PRODUCE DOCUMENTS

Failure to produce documents required by these rules not less than ten (10) days prior to the scheduled appeal hearing date, and/or to strictly comply with the requirements for the execution of the notice of appeal may constitute sufficient grounds for the denial of the appeal.

FAILURE TO APPEAR AT HEARING

Failure of the property owner to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal and will be grounds for dismissal.

GENERAL RULES

STATUTORY HEARING DEADLINE

Because of County Assessment Law requirements for 4th to 8th class counties, all formal appeals must be completed by October 31; therefore the Board of Assessment Appeals must establish and maintain a strict schedule for hearings.

INFORMAL REVIEW PROCESS

The informal and formal review process will be conducted under the authority and direction of the Board of Assessment Appeals. No change in property assessment will be done without the approval of the Board of Assessment Appeals.

In any year, the Board of Assessment Appeals may, at their discretion, advertise and convene a continuous session of the Board of Assessment Appeals for the purpose of informally reviewing properties and making all necessary adjustments due to errors in the property description and appraisal. These information adjustments shall be made by the Chief Assessor or her designates. A final report of changes shall be made available to the public at the Assessment Office and shall be approved by the Board of Assessment Appeals.

CONTINUANCE OF AN APPEAL HEARING

The Board of Assessment Appeals may, at its discretion, grant a continuance of not more than thirty days of any formal hearing as long as it is agreed upon by both parties.

OPEN TO THE PUBLIC

All hearings on appeals before the Board of Assessment Appeal shall be open to the public and shall be conducted in accordance with regulations prescribed by the Board of Assessment Appeals.

FIVE DAY DECISION DEADLINE

The Board of Assessment Appeals, upon signed approval by the property owner, may waive the five day notice of value by the Board of Assessment Appeals.

REQUEST FOR POSTPONEMENT

All requests for a postponement of a hearing shall be in writing and shall be filed with the Board of Assessment Appeals at least ten (10) days before the date set for hearing, and shall set forth the grounds relied upon in support thereof.

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 the property owner's attorney of record, or to an authorized representative only upon written request by the property owner.

TAXING DISTRICTS

These procedures, rules and regulations shall be applicable to appeals by taxing districts.

REPEALER/ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

Adopted this 22nd day of August, 2017 by the Mercer County Board of Revision.

The Board of Assessment Appeals has the right to waive any specific requirement with regard to these Rules and Regulations.

Board of Assessment Appeals:

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