

**DAUPHIN COUNTY
BOARD OF ASSESSMENT APPEALS**



RULES OF APPEAL PROCEDURES

Revised, Adopted and Effective
January 1, 2023

**DAUPHIN COUNTY BOARD OF
ASSESSMENT APPEALS**

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DAUPHIN COUNTY BOARD OF ASSESSMENT APPEALS RULES OF APPEAL PROCEDURE

A. GENERAL RULES

RULE 1. Time for Filing

All annual appeals of the assessment of real property must be properly filed and received with the Dauphin County Board of Assessment Appeals (Board) after June 1st and no later than 4:30 PM, prevailing time, August 1st of each year. Any appeal received after the filing date, whether the same was mailed prior thereto or not, will be considered untimely and may refile next appeal season.

The best way to assure that your annual appeal application is received is to deliver it in person to the Tax Assessment office between June 1st and by 4:30 PM on August 1st.

All assessment appeals filed from a new assessment or revisions of assessment during any particular year must be received within 40 days of the date of the assessment change notice.

RULE 2. Delinquent Taxes on Parcel(s) under appeal

No tax assessment appeal shall be accepted for filing or shall be heard by the Board of Assessment Appeals unless all delinquent taxes have been brought current on parcel(s) under appeal.

RULE 3. Place for Filing & How to Obtain Appeal Forms

An assessment appeal of the assessment of real property shall be filed with the Dauphin County Tax Assessment Office on behalf of the Board of Assessment Appeals, Administration Building, 2 South 2nd Street, Second Floor, PO Box 1295, Harrisburg, PA 17108-1295.

Assessment appeals may be filed in person at the Dauphin County Tax Assessment Office Monday through Friday between the hours of 8:00 AM and 4:30 PM. Appeals may be filed by mail subject to limitations set forth in Rule 1. Appeals may also be filed by mail subject to limitations set forth in Rule 1.

Appeal forms may be obtained from the Dauphin County Assessment Office or online at www.dauphincounty.gov/assessmentappeals.

All appeal forms MUST contain an original signature. Submission of an appeal form via email or facsimile will NOT be accepted.

RULE 4. Filing & Signing Assessment Appeals

Who can file an appeal?

An assessment appeal shall be filed by the owner of the property, an authorized representative of the owner (such as an attorney who is a member of the PA Bar, an executor or executrix of an estate), school district, municipality, or a lessee responsible for payment of real estate taxes.

Where the owner is a corporation, the assessment appeal shall be executed by an officer of said corporation stating the title of such officer, or by a duly authorized employee of the corporation, accompanied by verified (see 18 Pennsylvania Consolidated Statutes, § 4904) certification that he or she is authorized to act on behalf of the corporation. Where a partnership is the owner, a partner shall execute the assessment appeal. Where a lessee is the appellant, lessee shall submit a copy of the lease showing his or her status.

Who can sign an appeal form?

An assessment appeal form can be signed by the owner of the property, an authorized representative of the owner (such as an attorney that is a member of the PA Bar, an executor or executrix of an estate), a solicitor or business manager of a school district/municipality, or a lessee responsible for payment of real estate taxes.

RULE 5. Attendance at Appeal Hearing

The aggrieved party (or authorized representative) must appear at the appeal hearing before the Board. Where an authorized representative attends the hearing in lieu of the appellant(s), the representative shall produce a notarized power of attorney (POA) executed by the appellant(s), verifying the representative's authority to appear to avoid abandonment of the appeal. Attorneys that are members of the PA Bar are not required to have a POA for representation. Attorneys that are NOT members of the PA Bar are required to submit a notarized POA.

It is strongly recommended that the appraiser preparing an appraisal report for an appeal hearing attend the hearing to discuss/defend the report. If the appraiser does not appear, the Board may choose to give the report minimal evidentiary weight.

Attorneys-at-Law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearing before the Board. A lawyer licensed in Pennsylvania may represent a taxpayer before County Board(s) of Assessment Appeals/Revision or in the Common Pleas Courts. 42 Pa. C.S.A. §2524. *Westmoreland v. Rodgers* 693 A.2d 996 (Pa. Cmwlth.1997). Pennsylvania Bar Association Unauthorized Practice of Law Committee Formal Opinion 98-101.

Where the appellant(s) is (are) represented by legal counsel, or by some other authorized representative, the name, address, and telephone number of such counsel or representative shall be provided so that all notices can be sent to such counsel or representative or as directed on the appeal filing.

Pennsylvania attorneys representing a client before the Board of Assessment Appeals must provide proof of licensure (copy of PA Bar I.D. Card) prior to an appeal.

The Board of Assessment Appeals will NOT provide legal advice to appellants, their counsel, or authorized agents. Appellants shall not have ex parte conversations with members of the Board of Assessment Appeals concerning pending appeals, deferred appeals, or appeals before the Court of Common Pleas.

RULE 6. Filing Fee Information & Fee Schedule

For all assessment appeals filed after June 1, 1997, the appropriate fee must accompany the assessment appeal filing. The filing fee varies depending upon the type of property for which the assessment is being appealed. If multiple parcels are being appealed, the fee is due for each parcel. Failure to include the fee will constitute an improper filing and a hearing will not be scheduled.

Fees can be paid by check or money order made payable to *Dauphin County Board of Assessment Appeals* or by cash.

Assessment appeals in Dauphin County are classified in 5 (Five) categories. Be careful to obtain and complete the proper assessment appeal form, which applies to the subject property. Below, are the filing fees associated with each category:

1. Residential/Vacant Land: \$25.00
2. Rentals/Apartment/Multi-Family: \$100.00
3. Farm/Agricultural: \$100.00
4. Commercial/Office/Industrial: \$100.00
5. Exemption: \$100.00

No fee shall be refunded.

RULE 7. Class Action Appellant

Where a class action is authorized by statute, the person(s) filing on behalf of the class of persons similarly situated regarding an assessment, (the appellant(s)) shall attach to the assessment appeal form a list of the members of the class which shall include the names, addresses, telephone numbers, and property identification numbers (i.e., tax parcel number).

- a) The Board will review the appeal documents to ascertain whether the appellant(s) are acting on behalf of the class of persons identified as similarly situated regarding the assessment of the properties identified in the class and certify or refuse to certify the appeal as class action.
- b) If certification is refused, the appeal shall continue by the named appellant(s) alone.
- c) If certification is approved, the Board shall notify all identified owners that they have been identified as a member of the class and have the right of election to be included as a member of the class. Within 20 days of the date of notification, a property owner shall file with the Board, in writing, his election to be a member of the class. Any property owner who fails to file a timely written election to be a member of the class shall be excluded by the Board as a member of the class action.

Failure to comply with the above rule may constitute grounds to disqualify the assessment appeal and/or any witness.

B. APPEAL HEARING

RULE 8. Notice of Hearing

Notice of the date and time of the hearing shall be deposited in the mail twenty (20) days prior to the scheduled day and time to appear. A third-party notice will be sent to said appellant(s)'s attorney of record or to an authorized representative only upon written instruction by the appellant(s).

RULE 9. Rescheduling/Postponement of Hearing

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

Any request for postponement received within five (5) days of the date set for the hearing will be considered by the Board on an individual basis for determination. Appellants are advised, however, that due to the limited period for the Board to consider appeals, a request for postponement may not be granted and every possible attempt shall be made to avoid rescheduling a hearing.

The Board 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, by announcement thereof at the hearing or by other appropriate notice.

RULE 10. Failure to Appear at Hearing

Failure of the appellant to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal.

RULE 11. Procedure at Hearing

All hearings are open to the public. No hearing shall be subject to audio, video, or photographic recording without the expressed consent of the Board.

At all hearings, the Board will hear such evidence as may be submitted by the appellant(s). During the appeal hearing, the property owner or representative shall state the basis of the appellant(s)'s appeal and shall make a full and complete disclosure of the appellant(s)'s information bearing upon the property's fair market value. The Board may examine the appellant(s) or witness(es) appearing on appellant(s)'s behalf and may require the appellant(s) to furnish additional information or data for consideration in arriving at a determination of 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.

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

The burden of proof is on the appellant to prove the fair market value of the property under appeal as of the effective date of appeal (the date the appeal was filed).

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

Dauphin County utilizes a base valuation year for assessment of 2001, with a stated ratio of assessment to market value of 100%. Your assessment is therefore expressed in 2001 dollars.

The relationship of the base year assessment to current market value of the property is controlled by the common level ratio of assessment in effect as of the date the appeal was filed.

Your assessment 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.

In the event the common level ratio, as certified annually by the Tax Equalization Division of the PA Department of Community and Economic Development (formerly known as STEB) is applicable to this appeal, the Board of Assessment Appeals will apply the appropriate common level ratio to set the property assessment after first determining the current fair market value for the subject of this appeal as set forth in the Consolidated County Assessment Law, Title 53, Chapter 88, Subchapter C, Section 8841 et al.

The Board of Assessment Appeals shall make the following determination in any appeal:

- a) the market value of the property as of the date such appeal was filed.
- b) the common level ratio of assessment in effect as of the date the appeal was filed.

In the event a professionally prepared appraisal is provided, the presentation of an appraisal does not relieve you from the requirements to divulge other documentation as detailed in these "Rules of Appeal Procedures".

Written presentations, including appraisal reports, must be signed by the preparer. This requirement extends particularly to but is not limited to "consulting reports", "valuation reports", "market analyses", and any other similar presentations.

All appraisals shall be provided no less than 10 days prior to the scheduled date of the Board hearing, or it may not be considered by the Board.

The Board of Assessment Appeals may reserve the right not to hear any assessment appeals brought by or on behalf of any owner(s) of real estate parcel(s) that operate a hotel within the meaning of 16 P.S. Section 170.5 (relating to hotel taxes) that are overdue on their remittance of hotel taxes to the County of Dauphin as of the date of the tax appeal filing. Hotel taxes should be brought current no later than 10 days prior to the Board hearing.

Testimony as to value will be accepted only from the following:

- a) Owner.
- b) Principal in the corporation or other entity holding title or possessing an equitable interest in the property.
- c) Principal in the corporation or other entity having responsibility for payment of real estate taxes under terms of a lease with the owner.
- d) Tax department representative in the permanent employ of the owner or leasing entity; or
- e) Real Estate Appraiser as certified in the Commonwealth of Pennsylvania by the PA State Board of Certified Real Estate Appraisers.

If an allegation is made that a property under appeal is being adversely affected by a certain nuisance or other factor, you must be prepared to document the impact of this problem through the use of market sales. Information on property sales in Dauphin County are on record in the Tax Assessment Office to assist you in determining an opinion of the current market value.

The assessment law places the County Assessment Office into a prima facie position. This means that upon introduction of their assessment record into evidence, there is a presumption of law that the assessment is correct unless proven otherwise by the appellant(s).

A Broker's price opinion (BPO) or comparative market analysis (CMA) are not sufficient evidence of market value.

All evidence not provided in advance of the hearing must be presented at the hearing. The Board will not continue the hearing for the purpose of accepting evidence which was required to be presented on the original hearing date.

Any written presentation and/or evidence documents must be in a minimum of six (6) copies.

The Board of Assessment Appeals will allow a reasonable amount of time for the presentation of your appeal. This time allotment is based upon the Board's historic experience in hearing cases of similar nature and complexity. You should be prepared to present your case in as brief and concise a manner as possible. The volume of appeals being heard may, at times, cause delays; therefore, you should allow sufficient additional time in the event the Board is behind schedule.

Notice of hearing results will be mailed within five (5) business days after a decision has been rendered.

RULE 12. Photographs

The appellant is encouraged to produce at least one still photograph of the property under appeal and least one still photograph of every property used as a comparable. Failure to produce any such photo(s) shall not result in a refusal by the Board to hear relevant testimony on the particular property. Recent interior photos are also recommended.

RULE 13. Evidence

The Board will not be bound by the Pennsylvania rules of Evidence. The Board may, in its discretion, hear all evidence that it considers probative and helpful in deciding the appeal. A record owner of property under consideration may offer his or her opinion of the fair market value either orally or in writing.

Written appraisal reports are strongly recommended as evidence and should be performed for appeal purposes with the effective date of the appeal being the date the appeal form was submitted.

Upon the review of the evidence, the Board of Assessment Appeals can reduce, increase, or make no change to your assessment.

All evidence submitted to the Board of Assessment Appeals shall become part of the public record and will not be returned to the appellant.

RULE 14. Submission of Written Reports

Where appellant(s) intends to present a written report relative to value, one copy of such report shall be delivered to the Board of Assessment Appeals Office at least ten (10) days prior to the date set for the hearing. The balance of copies, five, shall be brought along to the hearing for distribution. Do not deliver all six copies to the Board of Assessment Appeals Office 10 days prior to the hearing.

RULE 15. Expert Witness - Qualifications

Where appellant(s) intends to introduce an expert witness, the written qualifications of the expert witness, including proof of valid certification with the Pennsylvania State Board of Certified Real Estate Appraisers shall be submitted to the Board at the Assessment Office at least ten (10) days prior to the date set for the hearing.

RULE 16. Expert Witness - Financial Interest

Where a written report relative to value is presented by a witness other than the owner, a statement shall be submitted as to whether such witness has any financial interest in the property involved in the appeal, and whether the compensation for testimony is contingent fee based or based upon the outcome of the appeal.

RULE 17. Disqualification

Failure to adhere to Rules 12 through 15 may result in the Board refusing to admit offered evidence, testimony, and/or to hear witness(es).

RULE 18. Property Subject to Lease

Where the assessment appeal involves a property which is subject to a lease(s), the appellant(s) shall submit to the Board a verified copy of the lease(s) containing all terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant(s) 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, bedroom and bath counts, monthly or annual rents, and any additional payments made or required. The appellant(s) shall also submit income and expense statements, with all notes and schedules, for the past three (3) years.

RULE 19. Taxing Authorities

These rules shall be applicable to appeals by taxing authorities.

C. EXEMPTION APPLICATION

RULE 20. Filing Requirements

All entities seeking a grant of exempt status from taxation, in accordance with The Consolidated County Assessment Law, Title 53, Chapter 88, Subchapter B, Section 8812 et al, shall submit to the Board, before the appeal hearing will be scheduled, the following documentation as may be applicable:

- a) Properly completed assessment appeal form.
- b) Proof of non-profit status granted by the Commonwealth of Pennsylvania.
- c) Appropriate Internal Revenue Service ruling letter granting exempt status.

- d) Copies of appropriate income tax returns filed with the IRS, if any, for the immediate three (3) years preceding the date of assessment appeal.
- e) Copies of all organizational documents, by-laws, and most recent amendments.
- f) A list of the members of the current Board of Directors or other governing body, together with a verified statement that none of the income of the alleged non-profit entity inures to the benefit of any individual shareholder, incorporator, member of the Board of Directors, or other governing body (other than salaried employees), unless the documentation set forth herein contains such a statement in the Articles of Incorporation or amendments thereto; in the latter event, a brief reference to the section should be noted with the submission of such documents;
- g) In the event the tax returns submitted (or if there be no such tax returns) fail to disclose the amounts of salaries and wages paid, then the appellant(s) shall submit a verified statement of the current salaries and wages paid to all officers, directors, and the five (5) highest salaried employees of the non-profit corporation, or other governing body.
- h) A copy of the deed or document of title, whereby the appellant(s) obtained the property for which exemption is being sought. In the event no such copy is available, a reference to the deed or document along with a verified statement containing the same information as herein set forth shall be submitted.
- i) A brief yet specific verified statement as to the current use of the property and, in addition, the appellant(s) may, at its option, include a statement of the prospective use of the property.
- j) Any other documentation that may be required or requested by the Board.
- k) The above requested information may be set forth in one cumulative verified statement.
- l) If the assessment appeal is signed by an officer or employee of the corporation seeking exemption, then a verified statement of authorization of such officer or employee shall accompany the assessment appeal or be submitted prior to the date for the setting of a hearing. In the event this authorization is not submitted, no hearing date will be set until this authorization is received by the Board.

RULE 21. Representation

Where the appellant(s) is represented by legal counsel or by some other authorized representative, the name, address, and telephone number of such representative or counsel shall be provided and, thereafter, all notices shall be sent to such counsel or representative.

RULE 22. Statutory Requirements to be Met

The appellant(s) shall submit a brief statement of the applicable law whereby the appellant(s) feels the property under appeal is entitled to exempt status, with specific reference to the statutory section(s) and citations, or otherwise pertinent under the laws of the Commonwealth of Pennsylvania.

The Pennsylvania Supreme Court in *Hospital Utilization Project v. Commonwealth*, 507 Pa. 1, 487 A.2d 1306 (1985) provides that for an entity to qualify as a purely public charity it must possess the following characteristics:

1. Advances a charitable purpose.
2. Donates or renders gratuitously a substantial portion of its services.
3. Benefits a substantial and indefinite class of persons who are legitimate subjects of charity.
4. Relieves the government of some of its burden; and
5. Operates entirely free from private profit motive.

In the event exemption is being sought, claiming to be a “purely public charity”, the Board will use this 5-part test as set forth in *Hospital Utilization Project v. Commonwealth*, 507 Pa. 1, 487 A.2d 1306 (1985) in making its determination.

In addition to applicable case law, The Board will also view the exemption request in relation to the Pennsylvania Institutions of Purely Public Charity Act.

RULE 23. Unavailability of Information

In the event any of the materials required by these rules are not presented to the Board, the appellant(s) should, either prior to or at the time of the hearing, be prepared to submit a statement as to the reason(s) why such documentation is not available or is not submitted to the Board.

RULE 24. Leases or Other User Arrangements

If any portion of the property for which exemption is sought is leased by the appellant(s) or otherwise permitted to be used by any entity other than the appellant(s), the appellant(s) shall submit, at least ten (10) days prior to the date of the hearing, a copy of any such lease(s) or a brief statement concerning the permissive use arrangement. Lease(s) copies or statements shall contain the identity of the lessee or user, the amount of rent or other

consideration paid by lessee or user, the terms of lease(s) or permissive use, and all other items pertinent thereto.

RULE 25. Subsequent Appeals

Where an assessment appeal for exemption has been submitted and exemption granted, and appellant(s) thereafter seeks additional exemption on other property, the appellant(s) is not required to resubmit all the supporting documents but is required to submit only information pertinent to the subject property for which exemption is being sought. If any portion of the original information, documents and/or exhibits have been amended or information contained therein is stale or outdated, up-to-date information shall be provided with the appeal filing.

D. APPEALS TO COURT OF COMMON PLEAS

RULE 26. Rehearing

The decision by the Board of Assessment Appeals is final. The Board will not rehear or reconsider any application for appeal within the same year. If you wish to appeal the Board's decision, you must appeal to the Dauphin County Court of Common Pleas.

You have the right to file a new appeal each year.

RULE 27. Notification

The date on which a decision of the Board is filed (date of the official notice from the Board of Assessment Appeals) shall be conclusively presumed to be the date of the issuance of the decision and a 30-day period for appeal to the Court of Common Pleas shall begin to run from that date.

The Board shall give prompt, written notice of its decision to the appellant(s) and to all parties who entered an appearance in writing before the Board.

The decision of the Board of Assessment Appeals is final unless a property owner files an appeal in the Dauphin County Court of Common Pleas.

RULE 28. Notification of Appeal from Decision of Board

In all appeals to the Court of Common Pleas from the decision of the Board, the Dauphin County Board of Assessment Appeals shall be served with a copy of the petition for appeal within ten (10) days from the date said appeal is filed with the Prothonotary of the Court of Common Pleas.

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E. REPEALER / ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

Adopted the 14th day of August 1990 by the Dauphin County Board of Assessment Appeals.

Revision adopted the 13th day of May 1993 by the Dauphin County Board of Assessment Appeals, effective July 01, 1993.

Revision adopted the 13th day of October 1995 by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 1st day of May 1997 by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 13th day of July 2000, by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 13th day of September 2000, by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 11th day of April 2002, by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 30th day of January 2003, by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 16th day of July 2013 by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 13th day of November 2018 by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 10th day of November 2020 by the Dauphin County Board of Assessment Appeals, to take effect immediately.

Revision adopted the 8th day of November 2022 by the Dauphin County Board of Assessment Appeals, to take effect January 1, 2023.