

APPEAL PROCEDURES RULES AND REGULATIONS **MONROE COUNTY BOARD OF ASSESSMENT REVISION**

Please note: There is a \$25.00 filing fee per parcel for residential appeals and a \$50.00 fee per parcel for Commercial appeals.

GENERAL RULES

1. **TIME FOR FILING:** All appeals from the assessment of real estate must be properly filed with the Board of Assessment Revision no later than 4:30 PM, prevailing time, by the last date fixed by the statute for the filing of such appeal. For ordinary appeals the filing date is on or before **August 1st** for the following tax year (e.g., August 1, 2015 for the 2016 taxing year) For Interim Appeals, the deadline is forty (40) days from the date of the Assessment Change Notice. Any appeal notice received in the office after the filing date of August 1st, whether or not the same was mailed prior thereto, will be rejected as untimely filed for that appeal period.
2. **PLACE FOR FILING:** An appeal notice from the assessment of real estate shall be filed with the Assessment Office, First Floor, Monroe County Administration Center, 1 Quaker Plaza, Room 102, Stroudsburg, PA 18360-2171. Appeals may be filed by mail subject to limitations set forth in Rule 1. Appeals may also be filed in person at the Monroe County Assessment Office, First Floor, Room 102 Monday through Friday, between the hours of 8:30 AM and 4:30 PM prevailing time. No appeals will be accepted by fax or by e-mail. Anyone needing special accommodations for an appeal hearing should contact the Assessment Office prior to their scheduled appeal date. The telephone number is (570) 517-3133.
3. **APPEAL HEARINGS:**
 - (A) **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 that it considers probative and helpful in deciding an 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 the owner unless a complete and written appraisal report upon which testimony shall be based has been filed with the Board in accordance with the Rules. 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 report** with the Board at least ten (10) days prior to the scheduled appeal date.

- (B) CHIEF ASSESSOR'S REPORT: The Chief Assessor may, if he/she deems it necessary, send a reproduction of the official property record card.
- (C) PROCEDURE AT THE HEARING: At all hearings the Board 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 or her attorney shall state the basis of the appellant's appeal and shall make a full and complete disclosure of the appellant's information as it relates to the fair market value of the property. The Board may examine the appellant or witnesses appearing on the appellant's behalf and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after review and consideration as may be required, the Board will render its decision.
- (D) PLEASE NOTE: Failure of the appellant to appear at the scheduled hearing, after due notice thereof, shall be considered as an abandonment of the appeal.

4. CLASS ACTION RULES OF PROCEDURE

- (A) When an appeal involves a group of two or more persons acting on behalf of a class of persons similarly situated with regards to an assessment, the appellant shall attach to the appeal a list of all property owners who are members of the purported class. The list shall include each owner's name, address and property code number.

- (B) The Board shall review the appeal documents to ascertain whether the appellants are acting on behalf of the class of persons identified as similarly situated with regard to the assessment of the properties identified in the class and certify or refuse to certify the appeal as a class action.
- (C) If certification is refused, the appeal shall continue by the named appellants alone.
- (D) If certification is approved, the appellant as class representative (or his or her attorney) shall notify in writing every property owner that has been identified as a member of the class and inform them of their right of election to be included in the appeal. The appellant/attorney shall provide each class member and the Board a copy of the notification to participate in the class action showing the date of the notice. Within ten (10) days of the date of the notification, a property owner shall file with the Board in writing his or her election to be a member of the class and pay a filing fee of \$25.00 with the notice. Any property owner who fails to file written election to be a member of the class shall be excluded by the Board as a participant in the class action.

5. **POSTPONEMENT OF HEARING:** All requests for a postponement of hearing shall be in writing and shall be filed with the Board at least five (5) days before the scheduled hearing date, and shall set forth the grounds relied upon in support thereof. *The Board reserves the right to refuse a request for postponement due to scheduling and statutory time restrictions.*

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.

6. **SIGNING THE APPEAL FORM:** All notices of property assessment appeal shall be executed by an aggrieved party of record. In cases in which a corporation shall be an aggrieved party, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officer or by a duly authorized

employee of the aggrieved corporation, which shall be accompanied by a verified (see 18 PA C.S. 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 aggrieved party, a principal of such business organization shall execute the notice of appeal.

PROPER DOCUMENTATION INDICATING APPELLANT'S STATUS AS AN AGGRIEVED PERSON SHALL BE REQUIRED.

7. **AUTHORIZED REPRESENTATIVE:** The Appellant may attend the appeal hearing personally, and may be represented by counsel licensed to practice in the Commonwealth of Pennsylvania. In cases where the appellant is unable to attend a hearing, he or she may present testimony through an attorney or a licensed appraiser, as long as the appellant provides written authorization to the Board verifying the representative's authority to appear before the Board. Any non-attorney representative, other than the appellant, shall NOT be permitted to examine witnesses before the Board, and shall be restricted to giving competent testimony. Only the appraiser or the appellant can testify to the information/value as submitted in the appraisal.
8. **LESSEE APPELLANT:** In the event that an appeal involves leased property in which the lessee is responsible for the payment of all real estate taxes on the property, the owner or lessee shall produce a verified copy of the lease.
9. **NOTICE OF HEARING:** Notice of the date and time of the assessment appeal hearing will be sent to the owner(s) of record and a third party notice will be sent to said appellant's attorney of record or to an authorized representative only upon written request by the appellant.
10. **EXPERT WITNESS-QUALIFICATIONS:** In all cases involving expert witnesses the written qualifications of the expert witness, including proof of compliance with the requirements of the Pennsylvania Real Estate Commission, shall be submitted to the Board prior to any testimony and such expert may not be permitted to express opinions other than those in his or her own report.

FAILURE TO COMPLY WITH THE ABOVE RULE MAY CONSTITUTE
GROUNDS TO DISQUALIFY THE WITNESS.

11. EXPERT WITNESS – FINANCIAL INTEREST: In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce, before the appeal hearing, a signed appraisal by the expert to be relied on by the appellant 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.

ANY APPRAISAL, VALUATION REPORT OR ANY OTHER DOCUMENT THAT DOES NOT MEET THESE REQUIREMENTS MAY BE DISREGARDED BY THE BOARD AS EVIDENCE OF VALUE IN SUCH APPEALS.

12. PROPERTY SUBJECT TO LEASES: In the event that an appeal shall involve a property which is subject to a lease (s), the appellant shall submit to the Board a verified copy of the lease (s), containing all of its/their terms and conditions. In the case of apartment houses, office buildings and shopping centers, the appellant 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 bath count, monthly or annual rent and additional payments made. The appellant shall also submit the income and expense statements complete with all notes and schedules for the past three (3) years.

13. FAILURE TO PRODUCE DOCUMENTS: Failure to produce the documents required by these rules not less than ten (10) days prior to the scheduled appeal hearing date and/or failure to comply with the requirements for the execution of the notice of appeal, and/or failure to complete the appeal application in its entirety, may constitute sufficient grounds for the denial of the appeal.

14.TAXING DISTRICTS: These rules shall be applicable to appeals by Taxing Districts.

THE MONROE COUNTY BOARD OF
COMMISSIONERS

Revised: September 28, 2016