

Board of Assessment Appeals of Tioga County

INFORMAL AND FORMAL APPEAL ADMINISTRATIVE POLICY AND PROCEDURES

PART I - REASSESSMENT YEAR

Periodically, the county will undergo a county-wide equalization reassessment. When this occurs, the county is obligated to follow those statutes that apply to the year of a reassessment. The following policy and procedures will be implemented during a reassessment year:

Formal Appeal Procedures and Deadlines

1. Non-statutory deadlines may be amended in the year of subsequent reassessments.
2. The county mails notices on or before July 1 of the reassessment year.
3. The deadline for filing a formal appeal which must be in writing with the Board of Assessment Appeals, is 30 days from receipt of the *Change of Assessment Notice*. The Board of Assessment Appeals will authorize a 10-day grace period from the date of notice to allow for irregularities in post office deliveries. Any appeal notice *postmarked* after the filing date will be rejected as untimely filed. Any appeal notice hand delivered without postmark after the filing date will be rejected as untimely filed.
4. Formal appeal hearings will be scheduled by the Assessment Office and held between September 1 and October 31 of the reassessment year.
5. Appeal decisions must be made by October 31 of the reassessment year, unless a continuance has been agreed upon by both parties.
6. The Board of Assessment Appeals has five (5) days from the date of the hearing to make a decision on a formal assessment appeal. This requirement may be waived as long as the property owner has signed a five-day waiver form.
7. Official notice to the property owner of the time and place of a formal hearing must be made at least 20 days prior to the day of the hearing.
8. Formal hearings shall be conducted according to the rules and regulations approved by the Board of Assessment Appeals. The Board of Assessment Appeals shall consider any timely filed written notification as having met the statutory requirement to file a formal appeal.

PART I - REASSESSMENT YEAR, continued . . .

9. In the event that an informal review appointment has been scheduled after the deadline for filing a formal appeal, the property owner must file a formal appeal by the deadline, as set forth in *Paragraph 3*, if his appeal rights are to be preserved.

Informal Appeal Procedures and Deadlines

1. The informal and formal review process will be conducted under the authority and direction of the Board of Assessment Appeals. No official change in property assessment will be done without the approval of the Board of Assessment Appeals.
2. The deadline for scheduling an informal review appointment is September 1 of the reassessment year.
3. There is no deadline for telephone or Internet reviews.
4. Prior to July 1 of the reassessment year, the Board of Assessment Appeals will approve the tentative tax roll based upon the *Fair Market Values* of all taxable properties within the county.
5. All proceedings shall be open to the public and all statutory information will be available for public review.
6. The Board of Assessment Appeals will appoint the required number of certified appraisers to review the assessment information with the property owner and to make justified corrections to the assessment record, as ordered by the Board of Assessment Appeals. These review appraisers will be appointed as *Deputy Chief Assessors* and will make recommendations to the Board of Assessment Appeals as to corrections and revisions to assessments.
7. The Board of Assessment Appeals may advertise a continuous session, beginning July 1 and ending on October 31 of the reassessment year, for the purpose of reviewing recommended changes in assessments made during the informal review. The Board may recess, from time to time, as it deems appropriate. The Board shall set a regular meeting schedule for the purpose of reviewing recommended changes in assessments by review appraisers. The Board of Assessment Appeals will set the time and day for this regular meeting which shall be part of the continuous session and said schedule shall be posted at a convenient public location.

PART I - REASSESSMENT YEAR, continued . . .

8. Periodically, the Chief Assessor will present a list of recommended revisions of assessments to the Board of Assessment Appeals for consideration and approval.
9. The Board of Assessment Appeals will hold formal hearings between September 1 and October 31 of the reassessment year. The Board of Assessment Appeals may authorize the Assessment Office staff to informally review assessments and make recommendations for changes prior to a scheduled hearing.
10. The property owner will be asked to sign an acceptance or rejection form at the conclusion of the informal review meeting.
11. After all changes have been approved, the new tax roll will be certified on or before November 15 of the reassessment year.
12. At the discretion of the Board of Assessment Appeals, the Board may make public records available during the reassessment process, via the Internet.
13. At the discretion of the Board of Assessment Appeals, the Board may break into three separate Boards to hold formal hearings, provided that the action recommended to be taken by each individual Board member is approved at a joint meeting of the Board of Assessment Appeals.

Public Notice

1. The county will notify all property owners of their *Change of Assessment* due to the reassessment on or before July 1 of the reassessment year. The *Change of Assessment Notice* shall be approved by the Board of Assessment Appeals.
2. On or before July 1 of the reassessment year, the county will print a tentative tax roll and place it on display in the Tioga County Courthouse. Tentative tax rolls will also be distributed to each school district and municipality.
3. The Assessment Office shall put on display a periodic list of recommended assessment changes and revisions. These recommended changes shall be put on display prior to the Board of Assessment Appeals' advertised meeting where approval will be requested. These same approved lists will continue to be displayed for the public after the Board's approval. Following the decision of the Board, all interested parties will be notified of the decision, including the taxpayer, school district, and local municipality.
4. Informal hearings and reviews will be held at the courthouse or at an approved location and will be open to the public at all times. This includes the telephone review center.

PART I - REASSESSMENT YEAR, continued . . .

5. The county will display (in the courthouse) a periodic schedule for informal reviews as requested by property owners.
6. The informal review process, by telephone, Internet, or appointment, does not extend the 30-day formal appeal deadline, as set forth in *Paragraph 3* on page one.

Official Documents

- Appeal Procedures, Rules, and Regulations
- Assessment Appeal Form
- Informal and Formal Appeal Administrative Policy and Procedure
- Official *Change of Assessment Notice* for Reassessment
- Official Notice of Appeal Hearing Letter
- Decision Letter
- Waiver of Five-Day Notice
- Official Board Record of Hearing Form
- *Understanding Clean and Green* Booklet
- *Clean and Green* Application
- *Clean and Green* Questionnaire
- Property Owner Informal Review Acceptance or Rejection Form
- Application for the Exemption of Real Estate Tax
- Rules and Regulations for Approval of Exemption of Real Estate Tax

PART II - NORMAL ASSESSMENT YEAR

A normal assessment year is any year other than a year in which the county is undergoing a county-wide equalization reassessment. Pennsylvania law permits any taxpayer to appeal their assessment any year as long as they have met the statutory deadlines and followed the rules and regulations adopted by the county. There are two types of assessment appeals. The first is referred to as an annual assessment appeal which is initiated by the property owner without any change in the assessment being done by the Assessment Office. The second type of an appeal is referred to as an administrative appeal and is initiated by the property owner following a change in assessment by the Assessment Office.

Formal Appeal Procedures and Deadlines

1. Non-statutory deadlines may be amended throughout the year.
2. The county will mail *Change of Assessment* notices throughout the year as changes in assessments are made. All school districts and municipalities will be notified of changes in assessments.
3. The deadline for filing a formal appeal with the Board of Assessment Appeals must be in writing and filed within 40 days of the date on the *Change of Assessment Notice*. All school districts and municipalities will be notified of scheduled formal hearings. Any appeal notice *postmarked or received* after the filing date will be rejected as untimely filed.
4. Annual formal appeal hearings will be scheduled and held between September 1 and October 31 of each year. Administrative appeals will be scheduled at the convenience of the Board of Assessment Appeals but not later than October 31 of each year.
5. Appeal decisions must be made by October 31 of each year, unless a continuance has been agreed upon by both parties.
6. The Board of Assessment Appeals has five (5) days to make a decision on a formal assessment appeal. This requirement may be waived as long as the property owner has signed a five-day waiver form. Waivers shall not go beyond November 5 of each assessment year.
7. Official notice to the property owner of the time and place of a formal hearing must be made at least 20 days prior to the day of the hearing.

PART II - NORMAL ASSESSMENT YEAR, continued . . .

8. Formal hearings shall be conducted according to the rules and regulations approved by the Board of Assessment Appeals. The Board of Assessment Appeals shall consider any timely filed written notification as having met the statutory requirement to file a formal appeal. However, the Board of Assessment Appeals shall require the property owner to complete the official appeal form prior to scheduling a formal appeal. The requirement of this form shall be considered as part of the rules and regulations adopted by the Board of Assessment Appeals.

Informal Appeal Procedures and Deadlines

1. 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.
2. There is no deadline for scheduling an informal review appointment. However, the informal review process, by telephone, Internet, or appointment, does not extend the formal appeal deadline.
3. The Board of Assessment Appeals will authorize the appointed certified appraisers to review the assessment information with the property owner and to make justified corrections to the assessment record. The Chief Assessor, as appointed by the Board of Assessment Appeals, will make recommendations to the Board of Assessment Appeals as to corrections and revisions to assessments.
4. The Board shall set a regular meeting schedule for the purpose of reviewing recommended changes in assessments by the Chief Assessor. The Board of Assessment Appeals will set the time and day for this regular meeting.
5. The Chief Assessor will present a periodic list of recommended revisions of assessments to the Board of Assessment Appeals for consideration and approval.
6. The Board of Assessment Appeals may authorize the Assessment Office staff to informally review assessments and make recommended changes either prior to a scheduled hearing or after a scheduled hearing.
7. The property owner will be asked to sign an acceptance or rejection form at the conclusion of the informal review meeting.
8. After all changes have been approved, property owners and their respective school districts and municipalities will be notified of the Board of Assessment Appeals' decision.

REPEALER/ADOPTION

1. All prior rules inconsistent with these rules are hereby repealed.
2. Adopted this 24th day of June, 2008, by the Tioga County Board of Assessment Appeals.
3. The Board of Assessment Appeals has the right to waive any specific requirement with regard to these Rules and Regulations.

Board of Assessment Appeals:

Erick J. Coolidge, Chairman

Mark L. Hamilton

M. Sue Vogler

June 24, 2008 (v.1.1)