

RULES OF APPEAL PROCEDURE
OF THE
BOARD OF ASSESSMENT AND REVISION OF TAXES
OF
BRADFORD COUNTY

Authorization

The Board of Assessment and Revision of Taxes of Bradford County (herein referred to as "the Board") is established and authorized under 72 P.S. 5453.301.

Powers and Duties

The powers and duties of the Board are as established and authorized under 72 P.S. 5453.302.

Counsel Duties

The function of the County Solicitor are as established and authorized under 72 P.S. 5453.303.

Meeting Place

The Board shall meet at some public and convenient place in Bradford County within the period prescribed by law to hear assessment appeals.

A Quorum

A quorum of the Board is necessary to transact business at any appeal hearing. A quorum shall consist of two (2) Board members.

Time for Filing

All Annual Appeals are accepted during the month of July and August and not later than 5:00 PM prevailing time, September 1st of each year. Any appeal notice received after the filing date, whether or not the same was mailed prior thereto, will be rejected as untimely filed.

Filing time for interim appeals shall be governed by the date on the notice issued by the Assessment Office.

Place for Filing

An appeal notice may be filed by mail with the Bradford County Assessment Office, Court House, Towanda, PA 18848. Appeals may also be filed in person at the Bradford County Assessment Office, Monday through Friday, between the hours of 9:00 AM and 5:00 PM.

Appeal Forms

Any person requesting an appeal shall obtain, complete and return to the Assessment Office, the form no later than ten (10) days preceding the scheduled hearing.

All notices of property assessment appeal shall be executed by an aggrieved party of record. In cases in which a corporation shall be the aggrieved party, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officers, or by a duly authorized employee of the aggrieved 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 aggrieved party, a principal of such business organization shall execute the notice of appeal.

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 which it considers probative and helpful in deciding the appeal. A record owner of property under consideration may offer their opinion of its value either orally or in writing. The Board 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 in accordance with these 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 and three (3) copies at least ten (10) days before the hearing date. Failure to do so may result in the dismissal of the appeal.

Notice of Hearing

No later than twenty (20) days preceding the scheduled hearings, each appellant or representative of record shall be notified by

ordinary first class mail of the date, place and time that the hearing will be held. The notice shall be deemed received if mailed to the mailing address set forth in the appellants appeal form.

Public Notice

In addition to the notice to appellants, the Assessment Office shall, on behalf of the Board, give sufficient public notice of the beginning of appeal hearings to comply with the Sunshine Act 84 of 1986.

Procedure for hearings before the board

(a) The appellant may appear on their own behalf or by counsel or by other duly authorized agent.

(b) The secretary to the Board shall read into the record a statement identifying the appellant, their property and the amount of the assessment being appealed.

(c) All witnesses who wish to testify before the Board shall testify under oath. The Chairman shall administer all oaths.

(d) The Secretary to the Board shall present all physical information of the property, including the assessment.

(e) The appellant shall present testimony, including any legally admissible documentation or other evidence in support of a lower or higher assessment.

(f) The Board members may then cross examine the secretary and the appellant.

(g) The Board will inform the appellant that a decision will be reached and mailed within five (5) working days to the address listed on the appeal. They will also explain to the appellant that, upon receipt of decision, if still aggrieved, may continue the appeal to the Court of Common Pleas by filing with the Bradford County Prothonotary of their intent, within thirty (30) days.

(h) The secretary will mail the decision within the allotted time frame.

Failure to Appear

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

Postponement of Hearing

(a) No appeal hearing will be continued or rescheduled unless the appellant has, prior to the date and time scheduled for the hearing, delivered a written request to the Board, setting forth compelling reasons why the appellant or his personal representative cannot be present at the scheduled hearing. In its discretion the Board may refuse appellants rescheduling of appeals if the time does not allow the legal requirements of notification of decisions by October 31st.

(b) If the appellant or their personal representative fails to appear at the appeal hearing within fifteen (15) minutes after the time scheduled, the appeal will be deemed abandoned.

Adopted this 8th day of Sept., 1993 by the:

BRADFORD COUNTY
BOARD OF ASSESSMENT

William J. McNett
Chris P. Hester
Richard A. Eaton