

COUNTY OF GREENE NOTICE OF INTENTION TO APPEAL

Office Use Only:

THIS APPEAL FOR _____ TAX YEAR

Hearing Date: _____

Hearing Time: _____

INSTRUCTIONS

1. You must file a separate appeal notice for each tax parcel you wish to appeal.
2. Appellant shall complete all applicable statements and file this statement with the Greene County Assessment Office.
3. Appeal notice form must be completed. Failure to complete may result in rejection and dismissal rights.
4. All appeals will be conducted in accordance with the rules and regulations established by the **BOARD OF ASSESSMENT APPEALS**.
5. Copies of rules are available at the **GREENE COUNTY ASSESSMENT OFFICE**.
6. You may attach additional data and photographs with regard to appeal. All such data will become public information except those items permitted by law to be confidential.

MBLU NUMBER:

ACCOUNT NUMBER:

(PARCEL OR MAP NO.)

(CONTROL NUMBER)

PROPERTY OWNER:

DAYTIME PHONE NO.:

CURRENT VALUE AS IT APPEARS ON ASSESSMENT ROLLS: _____

PURCHASE PRICE: _____

PLEASE STATE REASONS YOU FEEL YOUR VALUATION IS IMPROPER:

SIGNATURE

PRINTED NAME

WHERE DO YOU WANT NOTICE MAILED TO? ⇒ _____

DATE RECEIVED: _____

**GREENE COUNTY BOARD OF ASSESSMENT APPEALS
RULES AND PROCEDURES FOR APPEAL HEARINGS**

1. Appeals may be filed each year on or before September 1st or within forty (40) days of the mailing date of a change of assessment notice. Appeals from assessment resulting from a catastrophic loss as defined by law, shall be filed no later than the end of the County's fiscal year in which the loss occurred, or within six (6) months of the loss, whichever period is longer. Appeals from assessment resulting from a countywide valuation change must be made within 30 days of notification indicated on the change notice. **Any appeal received after the final filing date, unless postmarked prior to the deadline, will be rejected as untimely filed.**
2. Appeal shall be filed on appropriate form and filed with the **Greene County Assessment Office-Room 202-Greene County Office Building-93 East High Street-Waynesburg, PA 15370 during normal business hours of the Assessment Office.**
3. All appeals shall be filed by any person aggrieved by any assessment, whether or not the value thereof shall have been changed since the preceding annual assessment, or any taxing district having an interest therein, may appeal to the board for relief. The aggrieved party may include anyone who has a direct, immediate, monetary and/or substantial interest in the subject matter. This may be the legal owner of record or equitable owner such as a lessee, mortgage holder or buyer on land contract.
4. Notice of hearing date will be given to all interested parties at least **twenty (20) days prior** to the hearing date. Failure to appear at the stated date and time for the Appeal Hearing will be considered an abandonment and dismissal of the appeal.
5. Upon filing an appeal, the Greene County Board of Assessment Appeals may proceed with discovery as described in the Pennsylvania Rules of Civil Procedure. Failure to comply with a request for discovery within **twenty (20) days prior** to the hearing may result in the expert witness and/or the expert report being excluded from the hearing.
6. At least one of the legal owners or equitable owners of the real estate must be present at the hearing and present the primary testimony. Representatives, agents, fiduciaries or "et al" ownership must submit a power of attorney in the event all legal owners cannot attend the hearing. The only exception is spouses who may represent each other. Corporations and Partnerships will be required to submit the proper documents of authorization at least five (5) days before the hearing.
7. In the cases involving expert witnesses the written qualifications of the expert witness shall be submitted to the Board at least **twenty (20) days prior** to the hearing.
8. All legal briefs must be submitted to the Board at least **twenty (20) days prior** to the hearing.
9. During the appeal hearing, the aggrieved party shall state the basis for the appeal and make full and complete disclosure of information bearing on the property's fair market.

10. Once an appeal is filed the Appeal Board will take into consideration the **entire** parcel. This will include land and any and all structures thereon. The Board will determine Fair Market Value on the parcel in its entirety.
11. The Board is not bound by strict rules of evidence. It may hear any and all evidence it considers helpful. The Board may choose not to receive valuation testimony from anyone other than the aggrieved party. All complete written appraisals shall be filed **twenty (20) days prior** to the hearing.
12. The Board has adopted "Roberts Rules of Order" to govern all appeal hearings and Board meetings. Those not adhering to the rules, after one ruling from the Chairperson, may be asked to leave the hearing.
13. Requests for continuance (change of hearing time and date) will be allowed where good cause is shown to the satisfaction of the Board. All requests for continuances shall be in writing at least **ten (10) days prior** to the hearing except in cases of emergency.
14. In all cases, the Board first takes judicial notice of assessment in the assessment record. Thereafter, the aggrieved party must present sufficient admissible evidence to contest the validity of the assessment. The aggrieved party may present testimony and/or documentary evidence to meet this burden. All evidence presented is subject to cross examination by the appropriate parties to the proceedings.
15. All evidence must be submitted into the record at the time of the appeal hearing. The Board will only consider evidence put into the record of the proceedings.
16. Comparable Properties may be considered in arriving at an opinion of the fair market value of the real estate. Comparable Sales must be used. This means the sale of similar properties of the same type, class, condition, year built, locality and size that have sold recently for a certain price, then the property in question would most likely sell for a similar price.
17. Any commercial or industrial property or any residential property with a value in excess of **\$150,000** must be accompanied by a certified appraisal as prescribed by USPAP. The Board may not accept appraiser's certificate or appraiser's letter stating only an opinion of value. When an appraisal report is to be used by the property owner, a signed original and two (2) copies shall be filed with the Board at least **ten (10) days prior** to the hearing.
18. Entities seeking tax exempt status for real property pursuant to the provisions of law, shall present to the Board an original and two (2) copies of the "Request for Tax Exemption" available from the Assessment Office and all supporting documents to evidence entitlement to tax exemption.
19. Any part of these Rules and Procedures found to be contrary to law will not be binding on the remaining parts of the document.
20. Failure to follow any of the Rules and Procedures may constitute grounds for dismissal of the appeal.