

APPEAL PROCEDURES, RULES, AND REGULATIONS

FOR

BOARD OF ASSESSMENT APPEALS OF NORTHAMPTON COUNTY

PLEASE READ CAREFULLY

PLEASE RETURN FORM TO NORTHAMPTON COUNTY COURTHOUSE, REVENUE APPEALS BOARD, 669 WASHINGTON ST, EASTON PA 18042-7475

GENERAL RULES

- Annual appeals must be filed by August 1 of each year in order to qualify for a hearing, which will affect the following tax year.
- Interim appeals must be filed 40 days from the date of notice of change.
- Appellant should be aware of the fact that based on what is provided to the Revenue Appeals Board, there is a possibility your assessment could increase.
- All notices of appeal must be executed by the actual “Record Owner(s)”, which means the landowner whose name(s) appears on the deed to the property in question. In the event that a corporation is the appellant, the notice of appeal must be executed by an officer of the corporation having the authority to file such appeals, the signature must bear the seal of the corporation in accordance with the law. In all cases in which a partner or sole proprietorship is the appellant, a principal of such business organization must execute the notice of appeal.
- In all cases in which the Record Owner does not attend the appeal hearing personally, his or her Authorized Representative must produce a Power of Attorney signed by the appellant stating that he/she has the authority to act on behalf of and to bind the appellant.
- An appraisal or other supportive documentation must be supplied to the Assessment Office no later than ten (10) days prior to your scheduled hearing date. Appraisals are requested for all commercial/industrial, and class action appeals. An appraisal report must also contain the following verified statement, executed by the appellant: “The values herein set forth are adopted by appellant and knowingly constitute appellant’s statement of value”.
- In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pa. Real Estate Licensing Act and the rules and regulations of the Pa. Real Estate Commission, shall be submitted to the Board no later than ten (10) days prior to the introduction

of any testimony. An expert witness will be limited to his own testimony and may not be permitted to express opinions other than those in his own report.

- **FAILURE TO COMPLY WITH THE RULES MAY CONSTITUTE GROUNDS TO DISQUALIFY THE WITNESS.**
- If your appeal involves any commercial or industrial property, which is subject to a lease, you must produce verified copies of the lease and all the included terms no later than ten (10) days prior to the time and place fixed for the hearing of the appeal.
- Notice of the date and time of an assessment appeal hearing will be sent to appellant twenty (20) days prior to the hearing date.
- The appellant or an authorized representative must appear or the appeal, with prejudice, will be dismissed.

EXEMPT APPLICATIONS

- All appellants seeking a grant of exempt status from taxation in accordance with the General Assessment Law (72 P.S. 5020-204, as amended or otherwise) shall submit to the Board, no later than ten (10) days before the Appeal hearing, the following documentation if applicable:
- Proof of non-profit status granted by the Commonwealth of Pennsylvania and/or IRS;
- Copies, if any, of appropriate income tax returns filed with the IRS for the three (3) years immediately preceding the date of the assessment appeal;
- Copies of all organizational documents including by-laws as amended;
- A list of current Board of Directors, or other governing body members;
- A statement verifying 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 of other governing body, (other than salaried employees). Unless the documents set forth hereinabove contain such a statement, a brief reference to the section should be noted;
- A statement verifying the current salaried and wages paid to all officers; directors, and the five (5) highest salaried employees of the non-profit corporation, or other governing body;
- A copy of the deed or document of title, whereby the appellant obtained the property in question;
- A detailed statement verifying the current, or prospective use of the property; may be set forth in one cumulative verified statement.
- Where the appellant is represented by legal counsel, or by some other authorized third party representative, the appellant shall also provide the address and daytime telephone number of such third party representative or counsel.

- If the application seeking exemption is signed by an officer or authorized employee of the corporation, a verified statement of authorization of such officer or employee or such other appropriate authorization, shall accompany the application. In the event no such authorization accompanies the Application, no hearing date shall be set until such authorization is provided.
- The appellant should cite law whereby the appellant feels it supports exempt status. Reference to the specific statutory section or sub-sections is required.
- In the event, appellant cannot comply with any of the requirements of Section 1, subparagraphs a. through h., the appellant should prior to the time of hearing, submit a statement as to the reasons why such documentation is not available or not otherwise provided.
- In the event any portion of the property for which exemption is sought, is leased by the appellant or otherwise permitted to be used by any other entity other than the appellant, then appellant shall submit the Application with a copy of such lease(s) or a detailed statement concerning the permissive use arrangement. Such lease copies or statement shall identify the lessee or user; the amount of rent or other consideration paid by such lessee or user; the term of such lease or permissive use and all other items pertinent thereto and a means to contact said leaseholder.
- In the event that any of the originally filed exhibits have been updated or amended, the appellant shall submit such updated or amended documents as soon as possible.

THE INSTITUTION OF PURELY PUBLIC CHARITY ACT

- An institution is required to meet the following criteria in order to be eligible for an exemption from real property taxation:
 1. Advance a charitable purpose
 2. Donate or render gratuitously a substantial portion of its services
 3. Benefit a substantial and indefinite class of persons who are the legitimate subjects of charity
 4. Relieve the government of some of its burden
 5. Operate entirely free from the private profit motive

OCCUPATION TAX APPLICATIONS

- All persons appealing an occupation tax assessment shall submit to the Board, with his/her application, a written statement verified before a Notary Public from the appellant's employer, which provides a full and complete job description together with a detailed summary of the jobs and duties performed by the appellant.

HOMESTEAD/FARMSTEAD

- Appeals must be filed by August 1 of each year.

APPEALS TO COURT OF COMMON PLEAS

- The Board shall provide prompt notice of the filing of its decision to the appellant and to all parties who entered an appearance in writing before the Board.
- An Appeal to the Court of Common Pleas from a decision of the County of Northampton Revenue Appeals Board must be filed within 30 days from the mailing date of notice.

CLASS ACTION

- **Definition:** A “class action” appeal involves a group of two or more persons acting on behalf of a class of persons similarly situated with regard to the assessment at issue.
- **Commencement:** A class action assessment appeal shall be commenced by filing with the Board either a completed residential or commercial appeal form by a group of two or more persons on appeal forms prescribed by the Board. The appeal must be filed on or before August 1 preceding the tax year in question. On the face sheet of the appeal form, there must be a written designation that the appeal is a “class action” appeal. There shall also be attached to the appeal form a list of all owners, the affected parcel numbers, the property address, property description (i.e. model, unit type, square footage) and the current tax assessment.
- **Certification:** Within twenty days (20) days after filing a completed appeal form, the appellant parties shall file a Motion for Certification with the Board, which includes the following:
 1. A statement which specifically articulates with supporting facts the basis as to why the properties appealed are “similarly situated” and why the appeals as filed should be treated as a class;
 2. A power of attorney form signed by each party desiring to be included as a class member, as required under the “Commencement” rule above.

