

APPEAL PROCEDURES, RULES, AND REGULATIONS
BOARD OF ASSESSMENT APPEALS OF NORTHAMPTON COUNTY
PLEASE READ CAREFULLY

PLEASE SUBMIT APPLICATIONS TO NORTHAMPTON COUNTY COURTHOUSE, ASSESSMENT DIVISION, ROOM 2112, 2ND FLOOR, 669 WASHINGTON ST, EASTON PA 18042-7477

WHEREAS, Northampton County Ordinance No. 17-79 provides that fees charged by agencies and offices of the County of Northampton shall be set by the Northampton County Council by means of a resolution at such times and at such rates as deemed necessary; and

Now, therefore, be it resolved by the Northampton County Council that Resolution No. 96-2015, effective immediately, the following fees shall be charged for filing appeals of real estate assessments. It shall be understood that the filing fee shall be for each parcel for which an appeal is filed.

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| a. Residential | \$ 25.00 |
| b. Commercial | \$250.00 |
| c. Exemption | \$250.00 |
| d. Class Action (2 Leaders) | \$100.00 plus \$25.00 per parcel on a separate application |
| e. Rescheduling Fee | \$ 25.00 |

There shall be one parcel (Map/Block/Lot) per appeal application.

Applications will not be accepted without the fee and will be returned to the owner.

Fees are non-refundable. If you will be using a check or money order, it should be made payable to the County of Northampton.

If you are requesting a receipt, please provide a self-addressed stamped envelope.

A \$25.00 fee will be charged when checks are returned due to insufficient funds.

GENERAL RULES

- Annual appeals must be filed by August 1st of each year to qualify for a hearing. Said hearing will affect the following tax year.
- Interim appeals must be filed within 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.

- **Must provide current comparable sales within the last six months on the residential appeal form.**
- **Common level ratio is determined by July 1st of each year.**
- **All notices of appeal must be executed by the actual “Record Owner(s)”. This means the landowner whose name(s) appears on the deed to the property. If a corporation is the appellant, the notice of appeal must be executed by an officer of the corporation having 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 required for all commercial/industrial, and class action appeals and must be prepared by a state certified real estate appraiser. The values stated in the appraisal are adopted by the 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 a license/certification with the PA Real Estate Commission or PA State Board of Real Estate Appraisers, 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 at least twenty (20) days prior to the hearing date.**
- **The appellant or an authorized representative must appear. Should the appellant not appear, the appeal, with prejudice, will proceed before the Board based on the facts contained in the appeal and presented by the County.**

EXEMPT APPLICATIONS

- All paragraphs stated in the general rules above apply as if stated in their entirety.
- 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 immediate three (3) years 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 this 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 subject property;
- A detailed statement verifying the current, or prospective use of the property. This 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.
- The application must be signed by an officer or authorized employee of the corporation, along with 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 scheduled until such authorization is provided.
- The appellant should cite law when the appellant believes 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 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 appellant must meet all the criteria listed in HB 55, The Institutions of Purely Public Charity Act, to be eligible for exemption from real property taxation. More detailed information regarding HB 55 can be found at www.northamptoncounty.org.

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 a written notice of appearance.
- 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.
- Information on procedures to file an appeal to the Court of Common Pleas is available from the Civil Division, Northampton County Courthouse, Easton PA.

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.