

**APPEAL PROCEDURES, RULES AND REGULATIONS**  
**BOARD OF ASSESSMENT APPEALS OF LEHIGH COUNTY**

**A. GENERAL RULES**

**1. TIME FOR FILING:**

a. All Annual Appeals (including Exemption Appeals) from the assessment of real estate must be properly filed with the Board of Assessment Appeals not later than 4:00 PM, prevailing time, **AUGUST 1ST** of each year along with the non-refundable per parcel filing fee. Appeals postmarked but not delivered until after August 1<sup>st</sup>, and facsimile appeals will not be accepted.

b. Interim Appeals filing shall be governed by a notice issued by the Assessment Office. Notices issued include a deadline for an interim appeal to be accepted.

**2. PLACE FOR FILING:** An appeal notice from the assessment of real estate shall be filed with the Assessment Office of Lehigh County, 5th Floor, Lehigh County Government Center, 17 S. 7th Street, Allentown, Pa. 18101-2401. Appeals may also be filed in person at the Lehigh County Government Center, Assessment Office, Monday through Friday, between the hours of 8:00 AM and 4:00 PM.

**3. NON-REFUNDABLE PER PARCEL FILING FEE SCHEDULE**

Lehigh County Ordinance No. 2023-101

<b>Residential Appeal:</b>	<b>\$50.00</b>
<b>Commercial Appeal:</b>	<b>\$200.00</b>
<b>Exemption Appeal:</b>	<b>\$200.00</b>
<b>Hearing Reschedule:</b>	<b>\$25.00</b>
<b>Interim Appeal:</b>	<b>NO FEE</b>
<b>County Wide Reassessment Appeal:</b>	<b>NO FEE</b>

**4. APPEAL HEARINGS:**

a. **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 his or her opinion of its value either orally or in writing.

Appraisals – appraisal reports completed by PA State Certified Appraisers or Broker-Appraisers within the last 12 months will be accepted.

- i. Commercial properties: **5** copies of the appraisal report must be submitted **at least ten (10) days prior to the hearing date.**
- ii. Residential properties: **1** copy of the appraisal report must be submitted **at least ten (10) days prior to the hearing date.**

**PHOTOGRAPHS OF THE SUBJECT PROPERTY ARE ESPECIALLY HELPFUL.**

b. **CHIEF ASSESSOR'S REPORT:** The Chief Assessor may, if he deems it necessary, file a report which may consist of a standardized report form to which the Assessor has attached a reproduction of the official property record card and/or other supporting data together with his final opinion of value.

c. **PROCEDURE AT HEARING:** At all hearings, the Board may sit as a Board, individually, or through a duly appointed hearing officer, (or any combination thereof, as it may elect) to hear such evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his agent shall state the basis of the appellant's appeal and shall make a full and complete disclosure of appellant's information bearing on the property's fair market value. The appellant or witnesses appearing on appellant's behalf may be examined and may be required to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after such review and consideration as may be required, a majority of the Board shall render a decision.

d. All witnesses shall swear or affirm in accordance with the laws of the Commonwealth relating to testimony under oath.

e. **FAILURE TO APPEAR AT HEARING: FAILURE OF APPELLANT TO APPEAR AT THE HEARING, AFTER DUE NOTICE THEREOF, SHALL BE CONSIDERED AN ABANDONMENT OF THE APPEAL AND SHALL BE CONSIDERED WITHDRAWN**

#### **5. POSTPONEMENT OF HEARING:**

a. All requests for a postponement of a hearing shall be in writing and shall be filed with the Board at least three (3) days before the date set for hearing, and shall set forth the grounds relied upon in support thereof.

i. All requests for a postponement must be accompanied by Request to Re-Schedule/Withdraw Assessment Appeal Form and appropriate fee; both the form and payment of the fee must be received in Assessment office by the required number of days, otherwise the request will be denied.

ii. A request for a postponement is **not a guarantee** of a re-scheduled date for said hearing.

1. Requests should also include any other possible conflicts within the next 90 days.

b. A hearing may be continued from day to day, or adjourned to a later date, or to a different place, by announcement thereof at the hearing or by other appropriate notice.

6. **SIGNING APPEAL FORM:** All notices of property assessment appeal shall be executed by an aggrieved party of record (owner of record, equitable owner, legal power of attorney (POA) of owner of record, lessee responsible for the payment of real estate taxes or taxing authority). Assessment appeals filed by an equitable owner must include an agreement of sale and settlement must occur prior to October 31<sup>st</sup> of the year in which the appeal was filed (documentation required). An assessment appeal filed on behalf of an owner of record, equitable owner or lessee responsible to the payment of real estate taxes by an attorney, must include the signature of the owner of record

and/or a written authorization of representation for the attorney named as authorized representative. In cases in which a corporation shall be 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.

**PROPER DOCUMENTATION INDICATING APPELLANT'S STATUS AS AN AGGRIEVED PERSON SHALL BE REQUIRED.**

**7. PRESENCE AT HEARING:** In all cases, the aggrieved party/owner/partner/or authorized corporate officer/authorized representative/as the case may be, shall be present at the hearing(s). In all cases in which the Record Owner does not attend the appeal hearing personally, his, her, or its Authorized Representative must produce a Power of Attorney signed by the aggrieved party stating that he/she has the authority to act on behalf of and to bind the aggrieved party.

**8. LESSEE APPELLANT:** In the event that an appeal involves Leased property in which the lessee is responsible for the payment of all real estate taxes on the property, the owner or lessee shall produce verified copies of the lease.

**9. CLASS ACTION APPELLANT:** When an appeal involves a group of two or more persons acting on behalf of a class of persons similarly situated with regard to an assessment, the appellant shall attach to the appeal a list of all property owners by name, address and parcel identification number (PIN) who are members of the class.

a. The Board shall review the appeal documents to ascertain whether the appellants are acting on behalf of the class of persons identified as similarly situated with regard to the assessment of the properties identified in the class and certify or refuse to certify the appeal as a class action.

b. If certification is refused, the appeal shall continue by the named appellants alone.

c. If certification is approved, the Board shall notify in writing every property owner that they have been identified as a member of the class and have the right of election to be included as a member of the class. Within ten (10) days of the date of notification a property owner shall file with the Board in writing his election to be a member of the class. Any property owner who fails to file a written election to be a member of the class shall be excluded by the Board as a member of the class action.

**10. NOTICE OF HEARING:** Notice of the date, time, and place of an assessment appeal hearing will be sent to the aggrieved party and to the owner(s) of record. A third-party notice will be sent only upon written request by the appellant.

**11. EXPERT WITNESSES - QUALIFICATIONS:** In all cases involving expert witnesses the written qualifications of the expert witness, including proof of compliance with the Pa. Real Estate Licensing Act, the rules and regulations of the Pa. Real Estate Commission, and the Real Estate Appraisers Certification Act, shall be submitted to the Board prior to any testimony. The witness shall not be permitted to express opinions

other than those in his own report.

**FAILURE TO COMPLY WITH THE ABOVE RULE MAY CONSTITUTE GROUNDS TO DISQUALIFY THE WITNESS.**

**12. EXPERT WITNESS - FINANCIAL INTEREST:** In all assessment appeals in which the Appellant intends to introduce the testimony of an expert appraiser to establish the fair market value of the property, the appellant shall provide before the hearing a signed written appraisal by the expert which shall contain a signed written statement by the expert setting forth whether the expert has any financial interest in the property subject to the appeal and whether or not the terms of compensation for his testimony is contingent upon the outcome of the appeal.

If your appeal involves a commercial or industrial property in which a question of valuation is in issue, you must produce, ten (10) days before the date of the appeal hearing, an appraisal signed by the expert upon which you intend to rely. This executed appraisal must state whether such expert or witness has a financial interest in the property subject to the appeal, and whether or not the terms of compensation for the expert opinion are based upon any contingent method of calculation relating to the outcome of the appeal. The appraisal report must also contain the following verified statement, executed by the appellant:

"The values herein set forth are adopted by appellant and constitute appellant's statement of value". Please be advised that no consulting report or other document not meeting the requirements of this resolution shall be accepted as evidence of value by the Board of Assessment Appeals.

**APPRAISAL, CONSULTING, OR VALUATION REPORT OR OTHER DOCUMENT NOT MEETING THESE REQUIREMENTS MAY BE DISREGARDED BY THE BOARD AS EVIDENCE OF VALUE IN SUCH APPEALS.**

**13. PROPERTY SUBJECT TO LEASES:** In the event that any appeal shall involve a property which is subject to a lease(s), the appellant shall submit to the Board a verified copy of the lease(s) containing all of its/their terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll, showing the tenant's name, unit identification, square footage leases, or bedroom and bath count, monthly or annual rent, and any additional payments made. The appellant shall, also, submit the income and expense statements, complete with all notes and schedules for the past three (3) years.

**14. FAILURE TO PRODUCE DOCUMENTS: FAILURE TO PRODUCE THE DOCUMENTS REQUIRED BY THESE RULES NOT LESS THAN TEN (10) DAYS PRIOR TO THE SCHEDULED APPEAL HEARING DATE AND/OR TO STRICTLY COMPLY WITH THE REQUIREMENTS FOR THE EXECUTION OF THE NOTICE OF APPEAL, MAY CONSTITUTE SUFFICIENT GROUNDS FOR THE DENIAL OF THE APPEAL.**

**15. TAXING DISTRICTS:** These rules shall be applicable to appeals by taxing districts.

**16.** These Rules shall be applicable to all appeals, whether the same be annual, interim or exemption.

## **B. EXEMPTION APPLICATION RULES**

1. All entities seeking a grant of exempt status from taxation in accordance with the Consolidated County Assessment Law (53 Pa. C.S. § 8812) shall submit to the Board, before the appeal hearing, the following documentation as may be applicable:

- a. Proof on non-profit status granted by the Commonwealth of Pennsylvania;
- b. Appropriate Internal Revenue Service ruling letter granting exempt status;
- c. Copies of appropriate income tax returns filed with the Internal Revenue Service, if any, for the immediate three (3) years preceding the date of the assessment appeal;
- d. Copies of all organizational documents, by-laws and most recent amendments;
- e. A list of most recent Board of Directors, or other governing body together with a verified statement that none of the income of the alleged nonprofit entity inure to the benefit of any individual shareholder, incorporator, member of the Board of Directors or other governing body (other than salaried employees), unless the documentations set forth hereinabove contains such a statement in the Articles of Organization or amendments thereto; in the latter event, a brief reference to the sections should be noted with the submission of such documents;
- f. In the event the tax returns submitted (or if there be no such tax returns) fail to disclose the amounts of salaries and wages paid, then the applicant shall submit a verified statement of the current salaries and wages paid to all officers, directors and the five (5) highest salaried employees of the nonprofit corporation, or other governing body;
- g. A copy of the deed or document of title, whereby the applicant obtained the property in question; in the event no such copy is available, then a reference to the deed or document along with a verified statement containing the same information as herein set forth.
- h. A brief verified statement as to the current use of the property; in detail; in addition, the applicant may at its option, include a statement of the prospective use of the property;
- i. Any other documentation which may be required or requested by the Board;
- j. The information required may be set forth in one cumulative verified statement.

2. Where the applicant is represented by legal counsel, or by some other authorized third-party representative, the name and address of such third-party representative or counsel shall be submitted and a brief statement that all notices or that copies of notices (as applicable) shall be sent to such counsel or third-party representative.

If the application is signed by an officer or employee of the corporation seeking exemption, then a verified statement of authorization of such officer or employee or such other appropriate authorization, shall accompany the application or be submitted prior to the date for the setting of a hearing on the application. In the event no such authorization is obtained, no hearing date will be set until such authorization is obtained. In all cases an authorized officer or representative of the applicant shall be present at the hearing.

3. Where applicable the applicant should submit a brief statement of the law whereby the applicant feels it is entitled to exempt status with specific reference to the statutory section or sections above cited, or otherwise pertinent under the laws of the Commonwealth.

4. In the event any of the requirements of Section 1, sub-paragraphs a.) through j.) are not presented to the Board, the applicant should either prior to the time of the hearing or at the time of hearing, be prepared to submit a statement as to the reasons why such documentation is not available or is not submitted to the Board.

5. In the event any portion of the property for which exemption is sought, is leased by the applicant or otherwise permitted to be used by any other entity other than the applicant, then applicant shall submit before the date for hearing, a copy of such lease(s) or brief statement concerning the permissive use arrangement. Such lease copies or statement shall contain the identity of the lessee or user; the amount of rent or other consideration paid by such lessee or user; the terms of such lease or permissive use; and all other items pertinent thereto.

6. When an applicant for exemption has been submitted and granted and the applicant thereafter seeks additional exemptions on other properties, the applicant does not have to re-submit all the supporting documents, but should submit only those which apply to the later appeal(s).

In the event that some of the originally filed exhibits have been updated or amended, then the applicant shall submit such updated or amended documents as soon as available.

### **C. APPEALS TO COURT OF COMMON PLEAS**

1. The date on which a decision of the Board is filed shall be conclusively presumed to be the date of the issuance of the decision, and the time for appeal shall begin to run from that date. The Board shall give prompt written notice of the filing of its decision to the Applicant and to all parties who entered an appearance in writing before the Board.

2. In all appeals from the Board's decision, the County Solicitor and all applicable taxing bodies and the Board's Solicitor shall be served with copies of the Petition for Appeal within thirty (30) days from the date said appeal is filed with the Prothonotary of the Court of Common Pleas of Lehigh County.

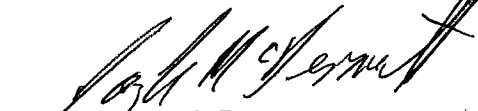
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**D. REPEALER/ADOPTION**

1. All prior rules inconsistent with these rules are hereby repealed.

2. Adopted this 26<sup>th</sup> day of March 2024, by the Lehigh County Board of Assessment Appeals.

  
Tammi S. Bateman, Chairperson

  
Joseph McDermott

  
Donald Senderowitz, Secretary