

# *County of Adams*

# **TAX ASSESSMENT APPEAL PROCEDURES**

## **I. Procedures**

## **II. Model Notice of Appeal**

### **Disclaimer**

Court staff is not able to give you legal advice or help you fill out/complete these forms. The information in this packet is not a substitute for professional legal advice. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. If you want to obtain the services of an attorney but do not know whom to contact, please call the Pennsylvania Lawyer Referral Service at 1-800-692-7375.

*Last Updated: March 17, 2014*

**ADAMS COUNTY COURT OF COMMON PLEAS**  
**TAX ASSESSMENT APPEAL PROCEDURES**

**Time for Filing Appeal** – Persons or entities who are appealing the decision of the Board of Assessment Appeals must file an appeal and pay the required filing fee (please visit <http://www.adamscounty.us/Dept/Prothonotary/Pages/default.aspx> to review the current Fee Schedule to determine the current fee) in the Office of the Prothonotary of Adams County within 30 days of the date of the decision of the Board. If the 30<sup>th</sup> day falls on a day when the Courthouse is closed, the appeal may be filed before the close of the next day the Prothonotary Office is open for business. Absent a showing of extraordinary circumstances involving fraud, duress, or coercion, the Court may not grant an extension of time for the filing of the appeal. If the appeal is not filed in a timely manner the Court loses jurisdiction to hear the appeal.

**Form of Appeal** – There is no statutory provision governing the form of the notice of appeal or the procedure and the Pennsylvania Rules of Civil Procedure are not applicable to tax assessment appeal. However, Adams County Local Rule of Judicial Administration 530 proscribes the procedure for filing the appeal<sup>1</sup>. The notice of appeal must be in legible written or typed form set forth on paper not exceeding 8.5 x 11 inches and shall set forth the name(s) and address(es) of the titled owner(s) of the real estate and/or tax parcel number, the name of the municipality and school district in which the real estate is located, a copy of the decision of the Board of Assessment Appeals being appealed, and a brief averment stating the grounds for the appeal. A sample form for appeals filed by taxpayers is available on the Adams County website: [www.adamscounty.us](http://www.adamscounty.us).

**Service** – After the appeal is filed, the person or entity filing the appeal must serve a copy upon the Board by certified/registered mail or by personal service and file a proof of service within 10 days.

**Pre-trial Conference** – After the appeal is filed the Court will direct the parties to appear for a pre-trial conference. The notice of the conference will set forth what information must be produced at the time of the conference. The conference will not be continued absent extraordinary circumstances. An owner or attorney with authority to settle the case must appear at the conference.

**Trial** – At the time of the pre-trial conference, or shortly thereafter, the Court will set a date for trial. The procedure at trial is established by appellate case law. If the issue is valuation of the real estate the role of the Court is to determine fair market value. The initial burden is upon the taxing authority to introduce the assessment record related to the parcel at issue and once done such presentation makes out a *prima facie* case for the validity of the assessment. The burden then shifts to the taxpayer to present sufficient competent, credible and relevant evidence of the property's fair market value. Such evidence is presented by a qualified expert. If the taxpayer fails to introduce such evidence then the taxing authority prevails. If the taxpayer meets its burden then the taxing authority has the right to present competent evidence in an attempt to rebut the taxpayer's evidence. The Court must then evaluate the evidence and decide the value of the parcel.

<sup>1</sup> A copy of the Adams County Rules of Judicial Administration is available for inspection at <http://www.adamscounty.us/Dept/CourtOfCommonPleas/Documents/ACRJA.pdf>.

IN THE COURT OF COMMON PLEAS, ADAMS COUNTY, PENNSYLVANIA  
CIVIL ACTION – LAW

In Re Appeal of: \_\_\_\_\_ -SU- \_\_\_\_\_  
(Owner-Appellant) Tax Assessment Appeal

v.

ADAMS COUNTY BOARD OF ASSESSMENT APPEALS

**NOTICE OF APPEAL**

AND NOW, this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, \_\_\_\_\_  
(name of appellants)  
hereby file this Notice of Appeal, and avers as follows:

1. Appellant(s), \_\_\_\_\_ of  
(names)  
\_\_\_\_\_  
(mailing address for receipt of notice)

is/are the titled owners or equitable owners of real estate in the County of Adams  
identified as Tax Parcel Number \_\_\_\_\_.

2. The names and addresses of the additional titled owner(s) of the real estate  
is/are \_\_\_\_\_.

3. Appellant(s) is/are authorized to represent the interest of all titled owners of the  
real estate.

4. Said real estate is situated in \_\_\_\_\_ Borough/Township and the  
\_\_\_\_\_ School District.

5. This filing constitutes an appeal from the decision of the Adams County Board of  
Assessment Appeals, dated \_\_\_\_\_, 20 \_\_\_\_, a copy of which is  
attached hereto as Exhibit "A".

6. The decision of the Board of Appeals was erroneous because:  
(Set forth each reason in a separate paragraph)

a. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
*(Add additional paragraphs on separate sheets, as necessary, to include all legal bases for appeal)*

7. Appellant(s) is/are aggrieved by the decision of the Adams County Board of Assessment Appeals, and seek a hearing *de novo*, as permitted by the Consolidated County Assessment Law. 53 Pa. C.S. §8854.

WHEREFORE, Appellant(s) request(s) that this Court allow this appeal and make such other orders and decrees as shall be just and proper.

\_\_\_\_\_  
*(Name and signature of Appellant(s),  
Or Attorney for Appellant(s))*

**VERIFICATION**

\_\_\_\_\_ hereby verifies that the statements made in the  
*(Name of Appellant or Attorney)*  
attached Notice of Appeal are true and correct, and understands that false statements made herein are subject to the penalties of 18 Pa. C.S. §4905 relating to unsworn falsification to authorities.

Date: \_\_\_\_\_

\_\_\_\_\_  
*(Name and signature of Appellant(s)  
or Attorney for Appellant(s))*