

# *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: December 19, 2022*

## **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 <https://www.adamscountypa.gov/departments/prothonotary> 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: <https://www.adamscountypa.gov/departments/taxservices/appeals>. Additionally, for each appeal filed, the filer must complete a civil cover sheet and must provide the Prothonotary with a self-addressed, stamped envelope.

**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 (a sample proof of service form is included in this packet).

**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.

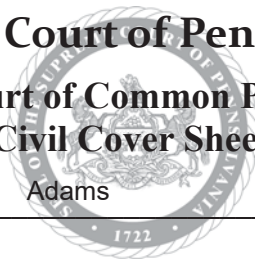
<sup>1</sup> A copy of the Adams County Rules of Judicial Administration is available for inspection at <https://www.adamscountypa.gov/courts/courtadministration/localrules>.

# Supreme Court of Pennsylvania

## Court of Common Pleas Civil Cover Sheet

Adams

County



*For Prothonotary Use Only:*

Docket No:

TIME STAMP

*The information collected on this form is used solely for court administration purposes. This form does not supplement or replace the filing and service of pleadings or other papers as required by law or rules of court.*

SECTION A

**Commencement of Action:**

- Complaint       Writ of Summons       Petition  
 Transfer from Another Jurisdiction       Declaration of Taking

Lead Plaintiff's Name:

Lead Defendant's Name:

Adams County Board of Assessment Appeals

Are money damages requested?  Yes  No

Dollar Amount Requested:  within arbitration limits  
(check one)  outside arbitration limits

Is this a *Class Action Suit*?  Yes  No

Is this an *MDJ Appeal*?  Yes  No

Name of Plaintiff/Appellant's Attorney: \_\_\_\_\_

**Check here if you have no attorney (are a Self-Represented [Pro Se] Litigant)**

SECTION B

**Nature of the Case:** Place an "X" to the left of the ONE case category that most accurately describes your **PRIMARY CASE**. If you are making more than one type of claim, check the one that you consider most important.

**TORT** (do not include Mass Tort)

- Intentional  
 Malicious Prosecution  
 Motor Vehicle  
 Nuisance  
 Premises Liability  
 Product Liability (does not include mass tort)  
 Slander/Libel/ Defamation  
 Other: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**CONTRACT** (do not include Judgments)

- Buyer Plaintiff  
 Debt Collection: Credit Card  
 Debt Collection: Other  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Employment Dispute:  
 Discrimination  
 Employment Dispute: Other  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Other:  
 \_\_\_\_\_  
 \_\_\_\_\_

**CIVIL APPEALS**

- Administrative Agencies  
 Board of Assessment  
 Board of Elections  
 Dept. of Transportation  
 Statutory Appeal: Other  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Zoning Board  
 Other:  
 \_\_\_\_\_  
 \_\_\_\_\_

**MASS TORT**

- Asbestos  
 Tobacco  
 Toxic Tort - DES  
 Toxic Tort - Implant  
 Toxic Waste  
 Other: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**REAL PROPERTY**

- Ejectment  
 Eminent Domain/Condemnation  
 Ground Rent  
 Landlord/Tenant Dispute  
 Mortgage Foreclosure: Residential  
 Mortgage Foreclosure: Commercial  
 Partition  
 Quiet Title  
 Other:  
 \_\_\_\_\_  
 \_\_\_\_\_

**MISCELLANEOUS**

- Common Law/Statutory Arbitration  
 Declaratory Judgment  
 Mandamus  
 Non-Domestic Relations  
 Restraining Order  
 Quo Warranto  
 Replevin  
 Other:  
 \_\_\_\_\_  
 \_\_\_\_\_

**PROFESSIONAL LIABILITY**

- Dental  
 Legal  
 Medical  
 Other Professional:  
 \_\_\_\_\_  
 \_\_\_\_\_

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))*

