

Rules Governing the Appeal Hearing for Residential Appeals

1. **The aggrieved party of record must execute the Notice of Intention to Appeal.**
2. Completed **Annual Appeal Forms** and a non-refundable **\$75.00 filing fee** for each parcel payable to Bucks County Board of Assessment must be **returned and on file in the office of the Board of Assessment appeals or postmarked on or before August 1, 2023.** Do not send cash through the mail.
3. Completed **Interim Appeal Forms** must be **returned and on file in the office of the Board of Assessment Appeals or postmarked on the appeal deadline date printed on your recent assessment revision notice for interim appeals.** **There is a non-refundable filing fee of \$75.00 for Interim Appeals.** Do not send cash through the mail.
4. Any Appeal forms received after or postmarked after the designated filing date will be rejected as untimely filed.
Facsimiles of appeal forms will be rejected
5. The aggrieved party or authorized attorney must be present at the hearing unless waiver is signed (see appeal form). The Board may determine exceptions in instances of unique or significant hardships.
6. All forms provided by the Board of Assessment Appeals must be executed by the aggrieved party. If using a legal representative, then the aggrieved party shall provide a separate originally executed attorney authorization document. Appellants must use forms provided by Bucks County Board of Assessment. Incomplete, altered, or illegible forms will not be accepted.
7. Appraisers preparing appraisal reports (under Pennsylvania Statute) will be permitted to testify and express opinions in the field of their expertise along with the aggrieved parties and/or their attorney.
8. **Evidence of Market Value**
 - a. An appraisal report prepared for the subject property by a Pennsylvania Certified Real Estate Appraiser in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP) can be submitted as evidence of market value. **A copy of a recent completed appraisal should be submitted with appeal form or provided to the Board at least 10 days prior to the scheduled hearing date.**
 - b. Check sales within the last **18 months of similar properties** in your neighborhood. **SIMILAR** refers to style, location, value, quality of construction, physical characteristics, and market area. Spaces are provided on the appeal form to list similar properties. Photos of your property and those listed on the form would be helpful to the Board in its determination.
*In addition to A or B, if you purchased the property within the last 18 months submit a copy of your settlement sheet along with the completed appeal form as further evidence of market value. **SETTLEMENT SHEETS CANNOT BE THE ONLY SOURCE OF EVIDENCE.**
9. The Board may examine all witnesses and may request additional information or data to be provided within a specified time after the hearing in order to establish the market value.
10. The aggrieved party and authorized attorney, if applicable, will be notified by mail 20 days prior to the hearing as to the location, date, and time of hearing. Please inform in writing of the dates not available for hearing at time of filing. **No postponements will be granted.**

11. **Failure of the aggrieved party or authorized attorney who fails to appear for the hearing at the time fixed shall be conclusively presumed to have abandoned the appeal unless the hearing date is rescheduled by the mutual consent of the appellant and the Board. The filing fee will not be returned.**
12. An inspection of the property may be conducted as part of the appeal process to verify information.
13. Group appeals **must** be represented by an attorney.
14. **Mobile Home Appeals – please provide the following documentation:**
 - a. Sales comps must be completed
 - b. Photos – front & back of mobile home
 - c. Purchase price, registration/title
 - d. Documentation from NADC is not a valid appraisal