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GENERAL PROVISIONS**§ 605.1. Who may file objections to Board findings.**

A school district aggrieved by Board findings may file objections and will be granted a hearing.

§ 605.2. Time of objections.

Objections to Board findings shall be filed on or before October 1.

§ 605.3. Type of hearings.

The Board will conduct informal and formal hearings as set forth in this chapter.

INFORMAL HEARINGS**§ 605.11. Requests or order for informal hearing.**

A school district not having filed formal objections may request an informal hearing. If formal objections have been filed, the Board may request an informal hearing. A school district that has filed formal objections may refuse the informal hearing and proceed directly to a formal hearing.

§ 605.12. Description of and representation in informal hearings.

Informal hearings shall consist of open discussions between representatives of school districts and the Board. School officials or legal counsel may represent school districts.

§ 605.13. Evidence and questioning.

School districts may present exhibits and ask reasonable questions relevant to the market value in question. The Board will attempt to answer the questions. Districts may offer evidence as may tend to prove error or unreasonableness on the part of the Board.

§ 605.14. Record.

No stenographic record may be made of informal proceedings.

§ 605.15. Decisions.

Following informal hearings, the Board will make its decision adjusting or sustaining the market values. The decision may not affect the right of a school district to a subsequent formal hearing.

FILING FORMAL OBJECTIONS

§ 605.21. Procedure generally.

If a school district elects to formally file objections to the findings and conclusions of the Board under section 13 of the act (72 P. S. § 4656.13), the objections shall be filed under oath, in writing, in the office of the State Tax Equalization Board, Post Office Box 1294, Harrisburg, Pennsylvania 17108, on or before October 1 and not thereafter, except upon cause shown and in the discretion of the Board, of the year in which the certification was made in compliance with sections 7(3) and 12 of the act (72 P. S. §§ 4656.7(3) and 4656.12).

§ 605.22. Statement of objections.

(a) If a school district elects to formally file objections, the statement of objections shall be filed in duplicate and contain the following information in the following order:

- (1) The name and mailing address of the school district and county in which it is located.
- (2) A detailed statement of the objections.
- (3) A summary of the facts upon which the school district bases each objection.

(b) The statement of objections shall be signed by the president or the secretary of the board of the school district filing the objections.

§ 605.23. Schedule of hearing.

Upon receipt of the statement of objections, properly prepared and filed, the Board will schedule a hearing and notify the school district as to the time and place of the hearing.

FORMAL HEARINGS

§ 605.31. Evidence and record generally.

Formal hearings will be conducted by the Board under reasonable, but not strict rules of evidence. Testimony will be taken under oath and a stenographic record will be made of the entire proceedings.

§ 605.32. Briefs.

Briefs may be submitted either prior to or within the reasonable time after hearing as may be determined by the Board.

§ 605.33. Representation.

School districts may be represented by school officials or by legal counsel.

§ 605.34. Burden.

The burden of going forward with the evidence is upon the Board by statute. School districts may present evidence, but are not obligated to do so.

§ 605.35. Examination of witnesses.

Examination of witnesses by members of the Board may occur at any time during any stage of the proceedings for the purpose of clarifying or explaining any point.

§ 605.36. Examination of Board members.

Board members may, at the request of school districts or counsel, subject themselves to examination, in which case school officials shall be expected to subject themselves to examination, notwithstanding that they may have elected not to present other evidence at the hearing.

§ 605.37. Cross-examination.

School districts and the Board will each be afforded opportunities for reasonable cross-examination.

§ 605.38. Recall of witnesses.

Witnesses may be recalled by school districts or the Board on any point that the Board may believe to have been insufficiently covered.

§ 605.39. Costs.

The costs of taking the stenographic record will be borne by the Board. Transcripts of the record may be obtained upon the request and at the expense of the school district.

§ 605.40. Adjudications.

Findings of fact and conclusions of the Board, based on formal hearing, will be made in writing and copies of the same sent to the school district and its legal counsel.

§ 605.41. Rehearing.

Rehearing may be granted for the purpose of receiving additional evidence, but only in the discretion of the Board and upon request. The same rule applies to continuances after commencement of hearings.

APPEAL FROM DECISIONS**§ 605.51. Generally.**

School districts may appeal Board decisions to the Court of Common Pleas of Dauphin County on the issue of whether the decision is arbitrary, capricious and an abuse of discretion. The appeal shall be restricted to school districts wherein the increase in market value exceeds 10% over the previous year, excluding additional properties theretofore not included on the county assessment rolls.

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