

RULE L5000 REAL ESTATE TAX ASSESSMENT APPEALS.

(a) Except as otherwise provided in this section, the procedure in an appeal from a tax assessment determination shall be in accordance with the rules relating to civil actions.

(b) All filing pertaining to a Real Estate Tax Assessment Appeal shall contain a coversheet and a caption as set forth in accordance with these rules.

(c) Real Estate Tax Assessment Appeals Petition shall be formatted and contain the following :

(1) A caption designating the named party taking the appeal as the Appellant, the Butler County Board of Assessment Appeal and the Tax Identification Number of the subject property.

(2) The Petition and all subsequent filings shall include the cover page which includes the caption and identifies the following:

(i) a listing of all interested parties, including but not limited to the municipality and the school district wherein the property is located;

(ii) The name of the property owner if different than the Appellant;

(iii) The address of the property;

(iv) Intervenors, who have filed a Notice of Intervention, pursuant to Rule L5000(e).

(3) The Appellant shall serve copies of the Real Estate Tax Assessment Appeals Petition via regular mail upon County Solicitor, the governing body of the municipality in which the tax parcel is located, the board of school directors of the school district wherein the real estate is located and the property owner. Within twenty days thereafter, the Appellant shall file a proof of service.

(a) Except for the parties (Butler County Board of Assessment Appeal , the Appellant and the property owner, should they not be the Appellant), all other interested parties will not receive further notice until such interested party or parties files the Notice of Intervention, as set forth in these rules.

(4) The caption of the assessment appeal shall be substantially in the following form:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE APPEAL OF :

_____ (NAME OF APPELLANT))	
From the Butler County Board of Assessment Appeal)	Case No.: _____
Tax ID No. _____)	

(5) The cover page of the Real Estate Tax Assessment Appeal shall be substantially in the following form:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE APPEAL OF :

School District:

Municipality:

Property Owner:

Property Address:

Intervenor (s): _____

(d) Pa.R.C.P. 4001 et seq. encompassing Discovery shall be applicable to Real Estate Tax Assessment appeals unless otherwise ordered by the court.

(e) Any interested party who wishes to participate in the appeal may file with the Prothonotary a Notice of Intervention.

(i) The Notice of Intervention shall contain the name of the interested party, to be designated as intervenor in the cover page, and shall set forth that such identified party is intervening.

(ii) Intervenor shall serve copies of the Notice of Intervention by regular mail upon the Appellant, County Solicitor, the governing body of the municipality in which the affected tax parcel is located, the board of school directors of the school district wherein the real estate is located, the property owner and any other intervening parties of record.

(iii) Intervenor shall file with the Prothonotary, within five days of the filing of the Notice of Intervention, proof of service of copies thereof including a verified statement, as defined in Pa. R.C.P. 76, that service was made by regular mail.

(iv) Said filing shall contain a certification that the official court docket has been reviewed and that all parties and intervenors of record are listed (where indicated) and have been served.

(v) No response is required to be made by any party served with a copy of the Notice of Intervention.

(vi) Parties, who do not file a Notice of Intervention, will not receive further notices in regards to the Assessment Appeal.

(vii) The Notice of Intervention shall be substantially in the following form, which should include a cover page and caption as per Rule L5000(e), as well as the Notice of Intervention and the Proof of Service of the Intervention:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE APPEAL OF :

NOTICE OF INTERVENTION AND ENTRY OF APPEARANCE

____ enters the above captioned matter as an Intervenor.

Please enter my appearance.

Signature of Intervenor/ Counsel for
Intervenor
Name and Address for Intervenor for service

Name _____
Address _____
Phone _____
Facsimile _____

All Notices in the above-captioned case shall be served at this address.

Proof of Service of the Notice of Intervention

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

(NAME OF APPELLANT) _____)
From the Butler County Board of _____)
Assessment Appeal _____)
Tax ID No. _____)
Case No.: _____

PROOF OF SERVICE BY THE INTERVENOR

I hereby certify that the Notice of Intervention and Entry of Appearance in the above captioned matter has been served upon Appellant, County Solicitor, the governing body of the municipality in which the tax parcel is located, the board of school directors of the school district wherein the real estate is located, the property owner and any other intervening parties of record as per the official court docket reviewed upon _____, 20____ as follows:

(Listing of the parties/intervenors served)

Signature of Intervenor

RULE L5001 CONCILIATION CONFERENCE.

- (a) Upon the filing of a Real Estate Tax Assessment Appeal, a Conciliation Conference date shall be scheduled by Court Administration for a time not less than sixty days after the last date for the filing of an Appeal.
- (b) Completed written appraisal(s) or any other evidence of value that will be offered for the subject property shall be exchanged with the parties and intervenors, a minimum of five (5) business days prior to the Conciliation Conference.
- (c) At the time of the Conciliation Conference, all parties and/or their counsel shall be present, with full authority to effectuate settlement of the appeal. Each party must have a completed written appraisal(s) for the subject property, which has been previously exchanged with Appellant, County Solicitor, the governing board of the municipality in which the tax parcel is located, the board of school directors of the school district wherein the real estate is located, the property owner and any other intervening parties of record.
- (d) The scheduling Order will be in the following format:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

School District:

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

ORDER OF COURT

An Assessment Appeal Conciliation Conference is scheduled for _____@
____ m in Courtroom #____.

Any continuance of the Assessment Appeal Conciliation Conference must be obtained upon motion presented to the assigned Judge.

Counsel is directed to have a written appraisal of the property completed and exchanged with Appellant, County Solicitor, the governing board of the municipality in which the tax parcel is located, the board of school directors of the school district wherein the real estate is located, the property owner and any other intervening parties of record, a minimum of five (5) business days prior to the Conciliation Conference date listed above. Further, counsel shall be prepared to discuss settlement and, if necessary, discuss the scheduling of a date for the Assessment Appeal Panel hearing.

A copy of this Order shall be served upon all parties and intervenors of record.

BY THE COURT,

Date: _____

RULE L 5001(e) Post Status Conference Order (added 10/17)

In the event the parties reach a tentative agreement at the time of the Conciliation Conference and formal approval of the taxing bodies is required prior to settlement, the Court will enter an order in the following format:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

School District:

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

Intervenor _____

ORDER

AND NOW, this _____ day of _____, at the time scheduled for a Status Conference in the above matter, Counsel have arrived at terms for tentative comprehensive settlement of this tax assessment appeal. However, approval of various governing boards is necessary. Counsel shall provide this Court with a status report on or before _____. Thereafter, a further Order will issue.

BY THE COURT:

RULE L5002 HEARING. ASSESSMENT APPEAL PANEL HEARING NOTICE.

(a) Cases that are not concluded following the Tax Assessment Conciliation Conference shall be scheduled for a hearing before the Assessment Appeal Panel. The hearing notice shall be in the following format:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

ORDER OF COURT

AND NOW, this ____ day of _____, 20__, upon consideration of the
within Real Estate Tax Assessment Appeal Petition, the Court appoints:

1. _____ Esquire, Chairman
2. _____ Esquire
3. _____ Esquire

as a Assessment Appeal Panel.

IT IS ORDERED THAT the within Real Estate Tax Assessment Appeal Petition will be heard on the _____ day of _____, 20____, in the 4th Floor Hearing Room of the Butler County Government Center. The time for the Real Estate Tax Assessment Appeal Petition shall be posted on the Butler County Website at _____.

www.co.butler.pa.us and faxed to all counsel, parties and panel members on or before _____, not less than one week prior to the hearing.

A Real Estate Tax Assessment Appeal status report, in the form set forth as attached hereto, shall be filed with Court Administration on or before _____, no later than 10 days prior to the hearing. A copy of the Real Estate Tax Assessment Appeal status report form is available on the Butler County Website, www.co.butler.pa.us.

Any continuance of the Real Estate Tax Assessment Appeal hearing must be obtained upon motion presented to the assigned Judge. Continuances requested after the posting of the time for the hearing shall only be granted upon the payment of the Butler County Board of Assessment Appeal fees.

A copy of this Order shall be served on all parties and intervenors of record. Should this matter settle before the Real Estate Tax Assessment Appeal date, please notify Court Administration via facsimile at 724 284-5185. You will be required to file a Praecept to Settle and Discontinue within 10 days.

BY THE COURT,

Judge

(b) Real Estate Tax Assessment Appeal Status Report. All orders of court scheduling the Real Estate Tax Assessment Appeal hearing shall provide for notification that a Real Estate Tax Assessment Appeal status report shall be filed with Court Administration ten (10) days prior to the scheduled hearing date. The Real Estate Tax Assessment Appeal status report shall be in the format set forth below:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

_____)
(NAME OF APPELLANT))
From the Butler County Board of) Case No.: _____
Assessment Appeal)

Tax ID No. _____)

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

REAL ESTATE TAX ASSESSMENT APPEAL STATUS REPORT

Appellant's Counsel Name & Phone No. _____
FAX No. _____

Board of Assessment Appeal/County of Butler
Counsel Name & Phone No. _____
FAX No. _____

Intervenor(s)' Counsel Name & Phone No.: _____
FAX No. _____

Status of Settlement negotiations: _____

Anticipated total length of Hearing – (counsel should consult with all sides to provide a reliable estimate of time because other hearings may be scheduled to follow the time allotted for your case) _____.

Other considerations that the court needs to be aware of concerning the scheduling of a hearing time: _____.

NOTICE: Any continuance requested after the scheduling of a hearing time for your Real Estate Tax Assessment Appeal hearing as per Butler County L.R.C.P. L5002 will require a motion before the Court and the payment of the Board of Assessment Appeals' fees.

Date: _____

Signature
(legal counsel or party, if unrepresented)

This form may be filed individually or jointly by all counsel and any unrepresented parties. This form may be filed in person or by FAX to the office of the Court Administrator. FAX # 724-284-5185 or via e-mail.

(c) Upon receipt of the status report forms, each case will be scheduled for a specific time for hearing before an Real Estate Tax Assessment Appeal Panel on the scheduled date. Notification of the scheduled hearing time shall be forwarded to all parties by mail and/or facsimile transmission. The scheduled times will also be posted on the Butler County website, www.co.butler.pa.us, and in the offices of Court Administration and the Prothonotary.

RULE L5003 CONTINUANCES.

(a) CONTINUANCES. Continuances of the Real Estate Tax Assessment Appeal hearings before a Butler County Assessment Appeal Panel may only be obtained by leave of Court. Parties seeking a continuance shall file their Motion for Continuance before the assigned judge for the case. Continuances will be granted by the Court only for good and sufficient reasons as presented by the parties. Any continuance requested and granted after the posting of the times as set forth in Rule L5002 shall include a requirement that the party requesting a continuance shall be responsible for payment of the Butler County Assessment Appeal Panel fees, as established pursuant to special order of court. The party, upon whom such fees have been imposed, may not, so long as such fees remain unpaid, take any further procedural steps in such matter without obtaining prior leave of court. The party, upon whom such fees have been imposed may not recover such fees if that party is ultimately successful.

RULE L5004(a) SETTLEMENT (amended 10/17)

(a) SETTLEMENT. When counsel agree upon terms for settlement, they shall notify the Court, in writing, in the following format, as soon as possible such that the case can be removed from the hearing list:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

STIPULATION TO SETTLE

WHEREAS, the Appellant(s) filed an appeal to this Honorable Court of the assessment set for the above referenced property by the Board of Assessment Appeals of Butler County.

WHEREAS, based upon the risk and hazards of litigation, the parties have decided that it is in their best interest to settle the above-captioned matter based upon the terms and conditions outlined in this Stipulation to Settle.

NOW, THEREFORE, the undersigned, intending to be legally bound and to bind their respective clients, agree to the following settlement.

After further review by all parties, it was agreed the assessment shall be as follows:

1. Commencing on _____, for the County and Township taxes, and _____, for the School taxes, the assessment shall be set based on a fair market value of \$_____ and an assessed value of \$_____ for tax year _____.

2. In determining the assessed value of the property, the County Assessment Office shall use a Common Level Ratio of _____ %.

3. The parties agree that the Court should enter an Order in the form attached setting the assessed value as herein above set forth and ordering that the case be marked settled, discontinued, and ended.

4. The Appellant shall pay the appropriate fee, payable to the Prothonotary of Butler, for the discontinuance of this action. Payment shall accompany the filing of this stipulation.

5. If the docket is not settled within ten (10) days of the settlement date set forth in this Stipulation, Appellant shall appear as scheduled by the Court. Settlement of the docket shall cancel this hearing.

6. This Stipulation can be executed in counterparts.

Signature

(b) Upon the filing of the Stipulation to Settle, the Court shall enter the following order:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

School District:

Municipality:

Property of: _____

Property Address: _____

Intervenor _____

ORDER

AND NOW, this ____ day of _____, upon review of the Stipulation of Settlement among the parties, attached hereto, it is hereby ORDERED, ADJUDGED and DECREED that the stipulation to settle the appeal is approved; and

It is further ORDERED that the Butler County Board of Assessment Appeals shall establish the fair market value for assessment purposes on the Butler County Tax Parcel Number _____ to be \$ _____ and the assessed value from \$ _____ to \$ _____ as of _____, for County and Municipal taxes, and _____, for School District taxes; and

It is further ORDERED that, upon receipt of the appropriate filing fee from the Appellant, the Prothonotary of Butler County is to mark the above case, settled, discontinued, and ended. If the docket is not settled within ten (10) days of the settlement date set forth the parties' Stipulation, Appellant shall appear before the court on the _____ day of _____ at 9:00 o'clock a.m. in courtroom _____. Settlement of the docket shall cancel this hearing.

BY THE COURT:

J

(c) If a case settles after the posting of a hearing time for the case as per Butler County L.R.C.P. L5002, but before the scheduled hearing, the Appeals Panel shall be paid by the county as per administrative order under Local Rule L5004 upon Order of Court that directs payment in the case.

Compensation fees paid to the Appeals Panel shall not be taxed as costs or follow the award as other costs.

(d) The Court shall enter the following appropriate Order for payment:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE APPEAL OF :

School District:

Municipality:

Property Owner:

Property Address:

Intervenor (s):

ORDER OF COURT

AND NOW, this _____ day of _____, 2016, the Court having been informed that the above case has been settled/continued, the Real Estate Tax Assessment Appeal Hearing scheduled _____, is hereby cancelled. This case is removed from the Real Estate Tax Assessment Appeal Hearing list.

Payment to the appointed board is authorized at the rate of \$_____ per board member as follows:

, Chairman

, Member

_____, Member.

BY THE COURT.

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE APPEAL OF :

School District:

Municipality:

Property Owner: _____

Property Address: _____

Intervenor (s): _____

that an award has been entered in the above case, payment to the Assessment Appeals Panel is authorized at the rate of \$_____ per board member as follows:

_____, Chairman

, Member

_____, Member.

BY THE COURT,

RULE L5005 APPOINTMENT TO ASSESSMENT APPEAL PANEL.

(a) ASSESSMENT APPEAL PANEL. Appeals from the Board of Assessment Appeals shall be scheduled for a hearing before an Assessment Appeal Panel consisting of arbitrators appointed pursuant to 53 Pa.C.S.A. §8854 and 42 Pa.C.S.A. §7361. Court Administration shall compile a list of persons eligible and willing to serve on the Butler County Assessment Appeal Panel as appointed by the President Judge. This list shall be comprised of members of the bar actively engaged in the practice of law in Butler County. "Actively engaged in the practice of law in Butler County" is defined as an attorney who regularly maintains an office in Butler County for the practice of law. Proceedings before the Assessment Appeal Panel shall not be of record.

(b) If a Assessment Appeal Panel member is not able to serve on his or her appointed date, said member shall secure a replacement member from the list of eligible attorneys who have consented to serve. Said member shall notify Court Administration of the replacement, and Court Administration shall appoint said substitute attorney to replace said member. Should a vacancy on the Assessment Appeal Panel occur prior to the hearing for any reason, or should a member of the panel fail to attend the hearing or secure a replacement, a member of the panel shall notify Court Administration, who shall immediately vacate that appointment and make an appointment to fill that vacancy. Should a vacancy on the Assessment Appeal Panel occur after the hearing takes place, but before an award is signed by all panel members, or should a member of the panel fail to or refuse to perform his or her duties, the award shall be signed and filed by the remaining members of the panel. If the remaining members of the panel are unable to agree, they shall notify Court Administration who shall appoint a third member. Thereafter, Court Administration shall schedule a re-hearing for the new panel, which shall thereafter file an award.

(c) The board shall be chaired by a member of the bar admitted to the practice of law for at least three (3) years.

(d) Each member of the Assessment Appeal Panel who has been duly sworn to hear a case shall receive as compensation a fee in the amount set by the court from time to time by administrative order. In cases requiring hearings that exceed one half (½) day, the Assessment Appeal Panel may petition the court for additional compensation, which the court may grant for cause shown. The Assessment Appeal Panel shall be entitled to receive their compensation fees as follows:

(e) If an Assessment Appeal Panel member fails in his or her duties, or the Panel fails to file an award promptly, as required by Pa.R.C.P. No. L5005, the result will be the forfeiture of the Assessment Appeal Panel members' fees.

(f) Upon the filing of the Assessment Appeals Panel's award, a discontinuance by the parties after the swearing of the Assessment Appeals Panel, or, after the posting of the time for the Assessment Appeal hearing, an Order of Court removing the case from the Assessment Appeal based upon settlement of the case or a continuance is granted, Court Administration shall process an Order for payment of the applicable fee to each member of the Assessment Appeals Panel.

RULE L5006 AUTHORITY OF THE PANEL CHAIRPERSON.

(a) The chairperson of the Assessment Appeals Panel shall have the powers conferred upon him or her by law, including but not limited to the following:

(1) The chair of the Assessment Appeals Panel shall have initial authority to make all rulings on objections to evidence or on other issues that arise during the hearing. Such rulings shall be final unless objected to by one of the board members. In the latter instance, the board members shall consult and vote and the final ruling shall be that of the majority.

(2) Following the hearing and entry of award, the chair of the Assessment Appeals Panel shall release the exhibits to the party who offered them. Parties shall provide three working copies of any exhibits to the Appeal Panel at the time of hearing.

RULE L5008 AWARD.

(a) AWARD. The Assessment Appeals Panel shall file their award within seven (7) days after the completion of hearing. Any Assessment Appeal Panel member who fails to file the award as required by this Rule may forfeit their fees. The award shall be in the following format:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY
PENNSYLVANIA

IN RE Appeal of:

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

QUALIFICATION OF ASSESSMENT APPEAL PANEL

AND NOW, this _____ day of _____, 20____, we, the undersigned, having been named as the Assessment Appeal Panel in the above-captioned matter, do solemnly swear or affirm that we will support, obey and defend the Constitution of the United States and the Constitution of this Commonwealth and that we will discharge the duties of our office with fidelity.

Sworn to and subscribed
Before me this _____
Day of _____, 20____

Chairman

Member

Member
Assessment Appeal Panel

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

(NAME OF APPELLANT) _____)
From the Butler County Board of)
Assessment Appeal _____)
Case No.: _____
Tax ID No. _____)

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

AWARD BY THE ASSESSMENT APPEAL PANEL

AND NOW, this _____ day of _____, 20_____, we, the undersigned Assessment Appeal Panel, after having been duly sworn and having heard the evidence and the allegation of the parties, do award and find as follows:
For Parcel No.: _____

Market Value: \$ _____ as of _____

Applicable Common Level Ratio: _____

_____, Chairman

_____, Member

_____, Member

RULE L5009 APPEAL.

Appeals from an Award entered by the Assessment Appeal Panel shall be de novo to the Butler County Court of Common Pleas and shall be filed in the following format:

IN THE COURT OF COMMON PLEAS, BUTLER COUNTY PENNSYLVANIA

IN RE Appeal of:

(NAME OF APPELLANT) _____)
From the Butler County Board of _____)
Assessment Appeal _____)
Tax ID No. _____)
Case No.: _____

School District: _____

Municipality: _____

Property of: _____

Property Address: _____

Intervenor _____

REQUEST FOR HEARING

To the Prothonotary:

Notice is given that _____ appeals from the award of the Assessment Appeal Panel entered in this case on _____. A copy of the award is attached hereto.

I hereby certify that the compensation of the Assessment Appeal Panel has been paid. A copy of the court order regarding payment of the Assessment Appeal panel is attached hereto.

Respectfully submitted,