

BUTLER COUNTY
BOARD OF
ASSESSMENT APPEALS



RULES AND REGULATIONS

BUTLER COUNTY BOARD OF
ASSESSMENT APPEALS

124 W Diamond Street

Butler, PA 16001

724-285-4731

www.butlercountypa.gov

COUNTY OF BUTLER
ASSESSMENT APPEAL RULES AND REGULATIONS

- A. **Time for Filing:** All annual appeals from the assessment of real property must be properly filed with the Butler County Board of Assessment Appeals (Board) not later than 4:30 p.m., prevailing time, August 1st of each year. Any appeal received after the filing date will be accepted if postmarked by August 1st of each year. Appeals filed by mail that are not postmarked on or before August 1st will be rejected as untimely filed.

All assessment appeals filed for a new assessment or revisions of assessment during the course of any particular year must be received within 40 days of the date of assessment change notice.

- B. **Place for Filing:** An assessment appeal from the assessment of real property shall be filed with the Butler County Assessment Office, 124 W Diamond Street, Butler, PA 16001.

Appeals may be filed by mail subject to limitations set forth in Paragraph A. The mailing address for the Butler County Assessment Office is P.O. Box 1208, Butler, PA 16003. Assessment appeals may also be filed with the Board in person at the Butler County Assessment Office Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m.

- C. **Pre-Hearing Procedure:**

1. **Written Testimony:** All written testimony, including but not limited to appraisals, income and expense statements, list of comparable properties, leases and land surveys and depletion statements, shall be submitted with the appeal in triplicate (3 copies) no later than ten (10) days prior to the appeal hearing. All comparable properties shall be identified by Butler County's parcel identification number also known as tax map number. Documents submitted at the hearing may be considered at the discretion of the Board.
2. **Signing Appeal Form:** All assessment appeals must be signed by the aggrieved party; in the case of taxing district or a corporation, by an officer or duly authorized employee; in the case of a partnership, by one of the principals. Proof of authorization to sign the appeal may be required at the discretion of the Board. NOTE: By filling out the Appeal Form and signing it, you give our Assessors permission to review your property prior to your Appeal Hearing.
3. **Notice of Hearing:** Notice of date and time for the appeal hearing will be sent to the aggrieved party at least twenty (20) days prior to the date of the hearing. Notice will be sent to the aggrieved party's attorney upon written request to the Butler County Assessment Office.
4. **Postponement of Hearing:** Up to two (2) postponements of no more than thirty (30) days may be granted for just cause or by agreement. Postponements will be to a specific date and time and must be requested at least five (5) days prior to the appeal hearing. In no instance will a postponement(s) be granted beyond the date by which the Board must hear the appeal.
5. **Failure to Appear:** Failure of the aggrieved party to appear at the hearing at the time fixed, unless there is prior approval from the Board, shall be considered to be abandonment of the appeal.

- D. **Appeal Hearings**

1. Evidence: The Board shall hear any and all evidence which it considers relevant, including but not limited to, written evidence of purchase price. The burden is upon the aggrieved party to show, by a preponderance of evidence, that their opinion of the market value of the property in question is correct.
2. Appearance at Hearing: The aggrieved party must appear at the appeal hearing before the Board. If the aggrieved party desires or seeks a representative, only attorneys- at- law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearings before the Board. Nothing in this section shall permit the unauthorized practice of law by an individual who is not an attorney. The aggrieved party may represent themselves.
3. Procedure at Hearing: At all hearings, the Board will sit to hear such evidence as may be produced by the aggrieved party and other interested parties. During the appeal hearing, the aggrieved party shall state the basis of the appeal and shall make a full and complete disclosure of information bearing on the fair market value of the property in question. The Board may examine the aggrieved party or witnesses appearing on the aggrieved party's behalf and may require the aggrieved party to furnish the additional information for consideration in arriving at an opinion of fair market value.

At the conclusion of the hearing, the Board will deliberate in private with no other persons present, and after such review and consideration as may be required, the Board will render its decision. The Board of Assessment Appeals will make the following determination in any appeal:

- a. The market value of the property as of the date such appeal was filed.
- b. The common level ratio of assessment in effect as of the date the appeal was filed.

The Board will have the right to continue the hearing from day to day, or to adjourn it to a later date or to a different place by announcement thereof at the hearing or by other appropriate notice:

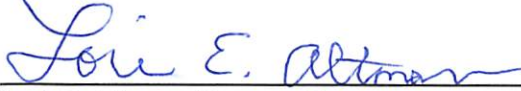
- a. Any witness who testifies on behalf of the aggrieved party as to the value of the real estate under appeal must disclose, under oath, whether the compensation paid to the witness is contingent upon the result obtained.
- b. All Parties will be required to exercise proper and appropriate decorum during the hearing.

E. **Taxing Districts**: These rules shall apply to the appeals by taxing districts.

F. **Repeal/Adoption**: All prior rules inconsistent with these rules are hereby repealed.


ADOPTED the 18 day of June, 2025, by the Board of Commissioners of the County of Butler.

ATTEST:

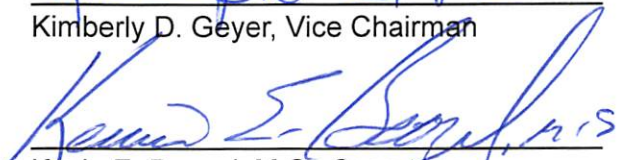

Lori E. Altman, Human Resources
Director/Chief Clerk


Julie M. Graham, Esquire
Butler County Solicitor

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