

RULES AND REGULATIONS GOVERNING REAL ESTATE ASSESSMENT  
AND  
APPEALS BEFORE THE BOARD OF ASSESSMENT APPEALS  
IN AND FOR CUMBERLAND COUNTY, PENNSYLVANIA

*CHAPTER ONE - INTRODUCTION*

**1.01. Board.** The Board of Assessment Appeals in and for Cumberland County shall be composed of three members. The members of the board shall be appointed by the county commissioners to serve for terms of four years each. Vacancies on the board shall be filled by appointment by the county commissioners for the unexpired terms. The Board of Assessment Appeals is referred to herein as the "Board."

**1.02. Rules and Regulations.** The Board adopts these Rules and Regulations to govern the assessment process and appeals to the Board.

**1.03. Definitions .. (a)** "Board" is defined at Section 1.01 of these Rules.

**(b)** "Chief Assessor" shall refer to the Chief Assessor of Cumberland County, or any assistant assessor who is an employee of the County, or employed by a consultant retained by the County to provide assessment services under the supervision of the Chief Assessor.

*CHAPTER TWO - FILING OF APPEALS*

**2.01. Time for Filing.** (a) All appeals from the assessment of real estate must be properly filed with the Board of Assessment Appeals not later than 4:30 P.M., prevailing time, September 1<sup>st</sup> of each year, unless filed in response to a change of assessment notice, in which event it must be filed within the 40 day period provided on that notice. Any appeal notice *received* after the filing date, whether or not the same was mailed prior thereto, will be rejected as untimely filed, but will be considered a timely appeal received by 4:30 P.M. of the next occurring September 1<sup>st</sup> (i.e. a timely appeal for the next year.)

**(b)** During a county-wide revision of assessments all appeals shall be filed within forty (40) days of the mailing of the notice of a new assessment value.

**2.02. Place for Filing Appeal Notices.** An appeal notice from the assessment of real estate shall be filed with the Cumberland County Assessment Office, One Courthouse Square, Carlisle, Pennsylvania 17013. Appeals may be filed by mail subject to the limitations set forth in Rule 2.01. Appeals may also be filed in person at the Cumberland County Courthouse, Assessment Office, Monday through Friday, between the hours of 8:00 A.M. and 4:30 P.M., prevailing time. During any countywide revision of assessments an appeal notice may also be filed in person at any field or satellite assessment office, during the hours said assessment office is open.

**2.03. Form of Appeal Application.** All appeals shall be filed on forms furnished by the Board for that purpose. The appellant or appellants must answer all relevant questions contained in the application for appeal. The Board reserves the right to reject any application for appeal which is incomplete and refuse the appeal.

**2.04. Signature and Affidavit on Application.** Except as provided in Rule 2.05 and Chapter 3, all appeals shall be filed only in the name or names of the owners of record of the real estate assessed (or aggrieved person), and shall be signed by, or in the name of such owner of record, or, if the owner is a corporation or other association, the application must be signed by an officer thereof, duly authorized to execute the application. Execution of an application by an agent shall not be deemed to give the agent the right to represent the applicant at the Hearing. See Rule 3.06.

**2.05. Signature by Agent.** An agent for any individual; partnership, corporation, or association may not sign the application as agent for such individual, partnership, corporation, or association, unless the application is accompanied by a written power of attorney in a form approved by the Board, authorizing such agent to sign and swear to the application on behalf of such persons, partnership, corporation, or association. Execution of an application by an agent shall not be deemed to give the agent the right to represent the applicant at the Hearing. See Rule 3.06.

**2.06. Applications for Exemption.** All entities seeking a grant of exempt status from taxation shall submit to the Board, at least ten (10) days before the appeal hearing, true and correct copies of the following:

- a. Proof of non-profit status granted by the Commonwealth of Pennsylvania;
- b. Appropriate Internal Revenue Service ruling letter granting the exempt status;
- c. Copies of appropriate income tax returns filed with the Internal Revenue Service, if any, whether informational or not, for the immediate three (3) years preceding the date of the assessment appeal;
- d. Copies of all organizational documents, including, but not limited to, articles of incorporation, certificate of incorporation, organizational charts including all primary or subsidiary and/or affiliated organizations, and by-laws, as amended;
- e. A list of all advisors, consultants, and counselors the organization has employed within the past twelve (12) months;
- f. A list of most recent Board of Directors, or other governing body, together with verified statement that none of the income of the alleged non-profit entity inure to the benefit of any individual shareholder, incorporator, member of the Board of Directors, or other

governing body (other than salaried employees), unless the documentation set forth hereinabove contains such a statement in the articles of organization or amendments thereto, in the latter event, a brief reference to the sections should be noted with the submission of such documents;

- g. In the event the tax returns submitted (or if there be no such tax returns) fail to disclose the amounts of salaries and wages paid, then the Applicant shall submit a verified statement of the current salaries and wages paid to all officers, directors, and the five (5) highest salaried employees of the non-profit corporation, or other governing body;
- h. A copy of the deed or document of title, whereby the Applicant acquired the property in question. In the event no such copy is available, then a reference to the deed or document along with a verified statement containing same information as herein set forth;
- i. A brief verified statement as to the current use of the property in detail. In addition, the Appellant may at its own option, include a statement of the prospective use of the property;
- j. If affiliated with a national, state, or other organization, such affiliation must be presented to the Board and fully documented;
- k. Any other documentation which may be required or requested by the Board;
- l. The information required may be set forth in one cumulative verified statement;
- m. If the application is signed by an officer or employee of the corporation seeking exemption, then a verified statement of authorization of such officer or employee or such other appropriate authorization, shall accompany the application or be submitted prior to the date for the setting of a hearing on the application. In the event no such authorization is obtained, no hearing date will be set until such authorization is obtained. In all cases, an authorized officer or representative of the Appellant shall be present at the hearing;
- n. Where applicable, the Appellant should submit a brief statement of the law whereby the Appellant opines it is entitled to exempt status with specific reference to the statutory section or sections above cited, or otherwise pertinent under the laws of the Commonwealth. Please submit any applicable case law which is in support of the position for exemption;
- o. In the event any of the requirements of Subparagraphs a) through k) of this section are not presented to the Board, the Appellant should either prior to the time of the hearing or at the time of the hearing, be prepared to submit a statement as to the reasons why such documentation is not available or is not submitted to the Board;

- p. In the event any portion of the property for which exemption is sought leased by the Appellant or otherwise permitted to be used by any other entity other than the Appellant, then the Appellant shall submit before the date for hearing, a copy of such lease(s) or brief statement concerning the permissive use arrangement. Such lease copies or statement shall contain the identity of the lessee or user; the amount of rent or other consideration paid by such lessee or user; the terms of such lease or permissive use; and all other items pertinent thereto;
- q. When an Appellant for exemption has submitted and been granted an exemption and the Appellant thereafter seeks additional exemption on another property, the Appellant does not have to resubmit all the supporting documents, but should submit only those which apply to the later appeal(s); In the event that some of the originally filed exhibits have been updated or amended, then the Appellant shall submit such updated or amended documents as soon as available;
- r. To maintain tax exempt status, on an annual basis, the Board must be kept informed as to the fact that the tax exempt entity remains in compliance with the exemption sections of the Internal Revenue Code and the State and County Codes. This requires a current copy of Form 990 and any other documents previously submitted that may have been changed, altered, or amended during the previous years;
- s. Taxpayers seeking exempt status should bring a copy of the 501 C3 or other tax documents that they wish to present for consideration.

**2.07. Address for Notification.** In all tax assessment appeals filed with the Board of Assessment Appeals of Cumberland County, the application for appeal or other papers first filed shall contain a single address at which the Board, the County or the County Assessor may serve all notices and papers upon the appellant or appellants. Thereafter, any appellants or party may file with the Board a written notification, which shall form a part of the record in the case, setting forth a new address at which the appellant or party may be served with notices or other papers relevant to the appeal case. In the absence of such written notice, any notice or service sent to the last address of record shall constitute sufficient notice or service as the case may be.

2.08. *Filing Fees.* (a) For all assessment appeals filed after January 1, 2014, the appropriate fee must accompany the assessment appeal filing. The filing fee varies depending upon the type of property for which the assessment is being appealed. If multiple parcels are being appealed, the fee is due for each parcel. See "Fee Schedule" below for the fee to be included with your assessment appeal filing.

(b) *Fee Schedule:*

Residential Owner Occupied	\$10.00
All Other Residential	\$25.00
Exemptions	\$25.00
Agricultural	\$50.00
Commercial (less than 5,000 sq ft)	\$75.00
Commercial (5,000-10,000 sq ft)	\$100.00
Commercial (excess of 10,000 sq ft)	\$150.00

(c). *Forty Day Appeal* Fee waived

2.09. *Fee Due Upon Filing.* The filing fees due pursuant to these Rules and Regulations shall be paid upon filing the appeal. If the filing fee does not accompany the filing, then the appeal notice shall be deemed filed as of the date received, however no hearing shall be scheduled until the filing fee is received.

2.10. *Discretion of the Board.* The Board shall have the right, at its sole discretion, to waive or refund any filing fee if a clerical or mathematical error in assessment is found.

**CHAPTER THREE - PARTIES WHO MAY APPEAL- REPRESENTATION**

3.01. *Owner of Record.* Except as otherwise provided in this Chapter 3, all appeals may be made only by and in the name of the owner or owners of record. Additionally, except as provided in this Chapter 3, in all cases, the Appellant *party/owner/partner/or* authorized corporate officer, as the case may be, shall be present at the hearing(s).

3.02. *Party Other than Owner of Record.* A lessee, mortgagee, purchaser, taxing district, or other aggrieved party, may petition the Board for leave to appeal. Upon receipt of such appeal, the Board may, in its discretion, allow the filing of such appeal or deny the same for the reason that such petitioner does not qualify as an

aggrieved person under the law. The petition requesting leave to appeal shall be in the form and shall set forth the information required by Chapter Two of these Rules, and by Section 3.04 of these Rules. The Board may defer its decision on whether or not to allow the appeal until the hearing date.

**3.03. Taxing Districts.** These rules shall be applicable to appeals by taxing districts.

**3.04. Form and Contents of Petition for by Party Other than Owner of Record.** A party other than the owner of record of the real estate assessed (an "aggrieved person") shall set forth the facts supporting the request and shall clearly disclose the interest of petitioner in the real estate assessed, the reasons why the appeal has not been filed by the owner of record, and all other reasons justifying the appeal. The petitioner shall have attached thereto the following documents:

(a) An Appeal Application duly executed as required by Rule 2.03, except that the application may be filed in the name of, and executed as provided in Rule 2.04, by or on behalf of the appellant who is not the record owner,

(b) Copies of all documents, such as leases, agreements, etc., or the relevant portions thereof, indicating the interest of petitioner in the real estate assessed and in the assessment complained of, and

(c) Any other document or instrument which may be relevant.

**3.05. Failure to Comply with Non-Owner of Record Requirements.** Failure to comply with this Chapter with respect to the form and contents of the petition and accompanying document, shall be grounds for refusing to accept the petition and for disallowing the appeal.

**3.06. Representation by Agents, Attorneys, Etc.** All persons, excepting attorneys at law, appearing before the Board as an agent in representative capacity for the owner of the real estate assessed or other applicant to whom leave to appeal has been granted, shall file with the Board, at or before the hearing of the appeal, a written power of attorney in a form approved by the Board, duly executed by the owner. A separate power of attorney shall be filed with each appeal. Such power of attorney shall remain in effect until written notice of its revocation is received in writing by the Board, and until such revocation, the Board will recognize no representative other than the person or persons named in the power of attorney.

**3.07. Legal Arguments.** Only actual owners (or those recognized by the Board as aggrieved parties) and attorney's or attorneys-in-fact, shall be permitted to make legal arguments. Individuals or firms acting as agents shall only be permitted to give valuation testimony.

## **CHAPTER 4 - INTERVENTION**

**4.01. Form and Contents of Petition.** (a) After any appeal has been filed and accepted by the Board, any person having a direct pecuniary interest in the real estate assessed and in the assessment complained of or qualifying as an aggrieved person within the meaning of the Consolidated County Assessment Law, codified at 53 Pa.C.S. 98801 et seq., and the General County Assessment Law, codified at 72 Pa. Stat. Ann. 95020-101 et seq., the County or any municipality or school district in which the property is located, or other aggrieved person, may file a petition with the Board requesting leave to intervene in the appeal as a party. Such petition must be received by the Board within ten (10) days of any mailing of notice of the appeal or hearing date, but in no event after ten (10) days prior to the scheduled hearing.

(b) The petition to intervene shall contain therein (1) the date of the filing of the petition, (2) the name of the record property owner, (3) a description of the property as stated in the appeal, (4) the assessed value of the property, and (5) the petitioner's opinion of the value of the property. Petitioner must include with his petition a Certificate of Notification that he has forwarded by first class mail, a copy of the petition to the record owner of the property, all other record parties, the County, and the municipality and school district in which the property is located.

**4.02. Refusal to Accept Petition for Intervention.** The Board may accept or refuse the petition in accordance with applicable law. Failure to comply with this rule with respect to the form and contents of the petition and accompanying documents shall be grounds for refusing to accept the petition and disallowing the intervention.

**4.03. Withdraw by Appellant.** After a petition to intervene has been allowed by the Board, no withdrawal or abandonment of the appeal by the primary appellant shall terminate the appeal, but the Board shall proceed to hear and determine the appeal and make such order or determination as shall be proper and in accordance with the law.

**4.04. Effect of Non-Intervention.** Nothing in these Rules and Regulations shall limit or prohibit any taxing district (the County, municipality, or school district) from appearing at the Hearing, questioning the petitioner, and giving non-expert oral testimony, as to the value of any property. However, a taxing district which does not formally intervene is not a "party" for purposes of these Rules.

## **CHAPTER 5 . APPEAL HEARINGS**

**5.01. Hearing Terms.** Depending upon appeal volume, there shall be up to four assessment hearing terms per year. The four terms shall be in, as nearly as possible, the months of February, April, August and October.

**5.02. Notice of Hearing.** The Board shall serve the appellant or appellants and all other interested parties with at least twenty (20) days written notice of each appeal hearing. Such written notice will be mailed to the address of record as provided for hereinabove pursuant to Rule 2.07. The Board shall also serve copies of said notice upon the interested taxing districts.

**5.03. Single Continuance for Cause.** If, for good and compelling reasons, a taxpayer is unable to attend its hearing as scheduled, the Board, in its discretion, may grant one continuance to its next regularly scheduled session upon the request of the taxpayer. The inability to be prepared for the hearing as originally scheduled shall not be deemed a good and compelling reason. Taxpayer may not reschedule to a different date or time within the hearing session. If a taxing body appeals an assessment, then it shall be treated the same as the taxpayer for scheduling purposes. Any continuance shall be arranged at least 48 hours prior to the scheduled hearing or the appeal will be deemed abandoned pursuant to Rule 5.04. The Board may waive the 48 hour period in emergency situations, at its discretion. However, any continuance must nevertheless be arranged prior to the date and time for the Hearing, or the appeal will be abandoned pursuant to rule 5.04. The Board may give the Chief Assessor the power to exercise its discretion in granting continuances pursuant to this Rule.

**5.04. Failure to Appear at Hearing.** Except as provided in Section 5.03 of these Rules, the appeal of any taxpayer who fails to appear at the date and time of the Hearing designated for that appeal, and for which proper notice has been sent, shall be deemed abandoned, the same as if the taxpayer had never filed the appeal, however there shall be no refund of any filing fees.

**5.05. Rules of Evidence.** The Board, in its discretion, will not be bound by technical rules of evidence. All relevant evidence of reasonably probative value may be received, at the discretion of the Board. Reasonable examination and cross examination shall be permitted.

**5.06. Valuation Testimony.** The record owner of property under appeal may offer his or her opinion of its value either orally or in writing. The Board may receive oral valuation testimony from anyone other than the owner who qualifies as an expert.

**5.07. Written Evidence and Appraisal Reports.** (a) The Board will not receive written valuation evidence from anyone other than the owner unless a complete written appraisal report upon which such testimony shall be based, has been filed with the Board *and actually received by the Assessment Office*, at least ten (10) days prior to the date scheduled for the Hearing. Agents and attorneys-in-fact are not owners for purposes of exception to filing requirements of this Rule. A signed original and six (6) copies of all appraisal reports and written valuation evidence shall be filed and received by the Assessment Office within the said ten (10) day period. Photographs of comparable properties, and brief descriptions of their sale or lease terms, shall not be considered valuation evidence subject to the ten (10) day rule. Experts shall at a minimum consider the applicability of each of the three customary approaches to value,

to wit: sales comparables, income capitalization, and cost. Experts failing to submit written valuation evidence within the ten (10) day period shall be allowed to testify if they otherwise qualify, but the lack of a written report shall be considered when giving weight to their testimony and they shall not be allowed additional time within which to orally present material from the untimely filed written evidence.

(b) All appraisal reports submitted on behalf of an appellant, interested party, owner, or taxing district, shall adhere to accepted standards of appraisal procedure and reporting. Each such appraisal report must include the expert's approach to value, supporting data, analysis, interpretation, reconciliation, a list of all comparables utilized, and a final estimate of value. The Board will not accept the appraiser's certificate or an appraiser's letter stating only the appraiser's option of value.

(c) The party preparing the appraisal report or other written valuation evidence should attend the hearing in order to qualify as an expert and properly introduce the report into evidence. If the party preparing the appraisal report does not so appear, then the Board may choose to give the report minimal or no evidentiary weight.

(d) Appellant may request an exchange of information by submitting a written request to the Assessment Office prior to 15 days before the date of appellant's hearing. The written request shall include appellant's opinion of value and the data supporting that opinion. The Assessment Office must respond to a request for exchange of information at least 10 days prior to the hearing. The Assessment Office's response shall include opinion of value and supporting data. If the request for exchange of information is initiated by the Assessment Office, appellant must respond to the request at least 10 days prior to the hearing and shall include appellant's opinion of value and supporting data. Nothing in subsection (d) shall be read to contradict, alter or supersede the requirements enumerated in sections 5.07(a) - (c).

**5.08. Evidence Public and Not Returned.** All evidence submitted to the Assessment Office or to the Board at the hearing shall become a part of the public record, shall be available to the public for so long as retained by the Board or Assessment Office, and shall not be returned.

**5.09. Length of Hearing.** The Board shall determine the length of Hearings. Typically, appeals concerning a single residence shall be given 20 minutes for all testimony (taxpayer, Assessment Office, and any taxing district). All other appeals will typically be given 30 minutes for all testimony. The length of hearings for appeals of new assessment values pursuant to the initial notice in a county-wide revision of assessments may typically be shorter, as determined by the Board from time to time.

**5.10. Recording of Record.** Hearings may be recorded by audio or other means. Unless a party requests at least ten (10) days prior to a hearing that a stenographic or written record be made, and unless that requesting party agrees to pay all costs associated with the taking and preparation of that record, no stenographic record shall be "made."

**5.11. Procedure at Hearing.** At all hearings, the Board or a committee or single member thereof will sit as a quasi-judicial administrative agency body to hear such evidence as may be produced by the appellant and other interested parties. During the appeal hearing, the property owner or his agent shall state the basis of the appellant's appeal and shall make a full and complete disclosure of appellant's information bearing on the property's true market value. The Board may examine the appellant or witnesses appearing on appellant's behalf and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will make its decision and finally determine the subject property's assessment.

**5.12. Burden of Proof.** In all cases heard before the Board, the Board shall first take judicial notice of each parcel's assessed value as set forth in the records of the Assessment Office in and for Cumberland County. Thereafter, the appellant shall have the burden of proving by a preponderance of relevant and credible evidence that the property is improperly assessed or inequitably assessed. The appellant may carry the appellant's burden only through proper evidence as to value or ratio. The Board will only consider the evidence put into the record by the appellant in determining whether the appellant has carried the appellant's burden.

**5.13. Irrelevant Evidence.** In addition to other irrelevant evidence, the Board will not receive evidence relating to the status or income of the party in determining the property's value.

**5.14. Testimony of Chief Assessor.** The Chief Assessor may, if he deems it necessary, file an appraisal report which may consist of a standardized Assessment Office report form to which the Assessor has attached a reproduction of the official property record card and a list of all comparables or other supporting data together with his final opinion of value. If the Chief Assessor chooses to utilize this option, its written appraisal report shall be filed and mailed to the appellant and any intervener at least five (5) days prior to the scheduled hearing. Alternatively, the Chief Assessor may limit his testimony to oral valuation testimony of any nature, and the submission of the property record card, photographs of the subject property, and photographs of comparable properties, and brief written descriptions of their sale or lease terms, without filing or serving the same in advance of the hearing. The Chief Assessor shall at a minimum consider the applicability of each of the three customary approaches to value, to wit: sales comparables, income capitalization, and cost, but shall not be expected to testify as to a valuation approach for which the Assessment Office does not have sufficient Cumberland County data.

## **CHAPTER 6- CLASS ACTIONS,**

**6.01. Commencement of a Class Action.** *Where a class action is authorized by statute,* a class action assessment appeal shall be commenced by the filing of a completed appeal form by two or more persons who are similarly situated with regard to an assessment. The filing deadline shall be the same as that which would apply if the appeal was filed as an individual appeal. The appeal form shall be clearly marked "Class Action" and must contain a description of the proposed class which identifies those properties which are intended to be included in the class. Included on the appeal form or attached thereto shall be a list of the members of the class which shall include all names, addresses, telephone numbers, and property identification numbers (Le. tax parcel numbers) of or related to the members or their properties.

**6.02. Criteria for Certification as a Class Action.** In determining whether an appeal should be certified as a class action, the Board will consider whether the appellants will fairly and adequately represent the members of the class and whether the class members as defined by the appellants are similarly situated. The Board's determination shall be made by considering the criteria set forth in PaRCP 1708 and .1709 and the following factors:

- a. Whether the same comparable sales could be used in determining the market values of all subject properties in the class or subclass; and.
- b. Whether the subject properties are located in a condominium complex or townhouse development with limited variations in size and layout between individual units; and
- c. Whether the subject properties are located in a development with limited variations in the models offered; and
- d. Whether substantially the same evidence would be presented in each of the matters if they were heard on an individual basis.

**6.03. Procedure.**

- a. Upon receipt of an appeal marked "Class Action" the Board shall schedule a hearing limited to the issue of certification of the appeal as a class action.
- b. The affected taxing authorities may file a statement in opposition to the request for certification of a class action. Any such statement must be filed no later than ten (10) days prior to the hearing on certification.

- c. All other proceedings relating to the merits of the appeal or appeals shall be postponed until a class certification decision is issued. In proceeding as a class, the appellants understand and accept that a value hearing on their appeal(s) may not necessarily be held on or before the last business day of October of the year in which the appeal is filed.
- d. Appellants and affected taxing authorities may file post-hearing memorandum related to certification by any such memorandum must be filed no later than ten (10) days following the hearing on certification.
- e. In certifying a class the Board will issue a written decision which will include the reason for the decision, a description of the class and a date by which anticipated class members must file a written election with the Board to be included in the class. ALL CLASS MEMBERS MUST OPT INTO THE CLASS BY THE DATE SPECIFIED BY THE BOARD IN ORDER TO BE INCLUDED IN THE CLASS.
- f. In refusing to certify a class, the Board will issue a written decision which will include the reason for the decision. Where certification is refused the appeals shall continue on an individual basis by the named parties alone.

**6.04. Filing Fees.** If the class is a class of residential properties, filing fees shall be based upon the rates for multi-family residential properties with each member of the class counted as one unit. If the class is a class of commercial properties, filing fees shall be based upon the total square feet of commercial property appealed. For all other types of property, each member of the class shall pay a separate filing fee.

## **CHAPTER 7 - MISCELLANEOUS**

**7.01. Notice After Decision.** Notice of the Board's decision will be mailed to the address of the applicant appearing on the application within the time limits provided for by law.

**7.02. Implementation Decision.** Decisions rendered pursuant to appeals from notices of a change in assessment (40 day notices) shall be effective and implemented retroactively to the date of the change in assessment which was appealed. Decisions rendered pursuant to exemption appeals and annual appeals (appeals other than those in response to a change in assessment notice) shall result in a change in assessment on January 1 of the year following the applicable September 1 cut-off date for filing appeals and will be implemented for the County and Municipal tax bills for that year, and for the School tax bills for the fiscal year beginning the following July 1. Appeals of a new assessment value pursuant to an initial notice in a county-wide revision of assessments shall be effective as of the effective date of the said new assessment.

**7.03. Service of Documents.** Any party filing any document in any appeal case before the Board (except for a Notice of Intention to Appeal), shall contemporaneously serve a copy of that document on all other parties to the appeal. Parties represented by counsel shall be served through that counsel. Service of such documents may be made personally or by first class mail. Service by first class mail shall be deemed complete upon mailing, except where receipt by a particular date or within a particular number of days is required by these Rules or any statute. Except for the Notice of Intention to Appeal, all original papers filed with the Board, including appraisal reports, shall contain either (1) a signed acknowledgement of service by the person served, or (2) proof of service certified by the person who made service. The content and form of the proofs of service required by this Section shall be in conformance with Pennsylvania Rule of Civil Procedure.

**7.04. Modifications to Rules.** So long as the interests of a party are not compromised, the Board may modify or waive any rule at any time.

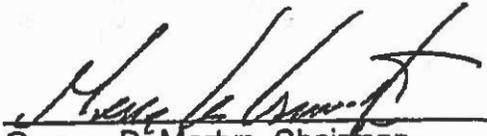
Adopted: May 18, 2000, as Amended June 11, 2004, October 18, 2010, October 27, 2010, and January 1, 2014.

Revised: November 12, 2015

CUMBERLAND COUNTY  
COMMISSIONERS

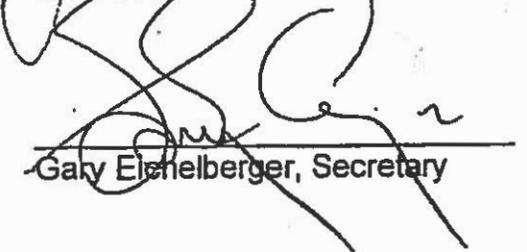
CUMBERLAND COUNTY BOARD OF  
ASSESSMENT APPEALS

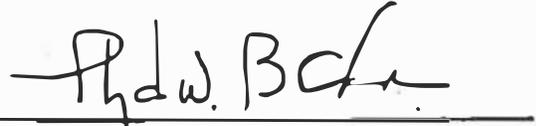
  
\_\_\_\_\_  
Barbara B. Cross, Chairman

  
\_\_\_\_\_  
George DeMartyn, Chairman

  
\_\_\_\_\_  
Jim H. Hertzler, Vice Chairman

  
\_\_\_\_\_  
Kristin M. Lehman, Vice Chairman

  
\_\_\_\_\_  
Gary Eichelberger, Secretary

  
\_\_\_\_\_  
Lloyd Bucher, Secretary