RULE 28. Tax Assessment Appeals

A. Petition

Appeals from orders of the Lancaster County Board of Assessment Appeals (Board) shall be by petition and shall contain:

1. A caption in substantially the following form:

In Re: Appeal of .....)
(NAME OF APPELLANT)
from the Lancaster County Board of)
Assessment Appeals)
Tax Account No. _____) No. _____.
Municipality)
Assessment for the year _____)
Property of _____)

2. Name and address of appellant.

3. Date of filing appeal to Board and amount of assessment originally fixed by the Board.

4. Date of final decision of Board amount of assessment finally fixed by the Board.

5. Reason for appeal.

B. Service

Within ten days after filing the petition, the appellant shall, by certified mail, serve copies of the petition on the Board, the County solicitor, the municipality in which the tax parcel is located, the school district in which the tax parcel is located and the property owner. Within twenty days thereafter, the appellant shall file a proof of service.

C. Intervention

Any person or political subdivision required to be served under paragraph B may intervene as a matter of right by filing within forty days after receipt of the petition, a notice of intervention either as an appellant or appellee. After the forty day period, intervention shall be governed by Pa. R.C.P. Nos. 2326 through 2350.

D. Further Proceedings

Thereafter, the appeal shall proceed pursuant to L.C.R.C.P. Nos. 208.3(a) and 208.3(b) or L.C.R.C.P. Nos. 212.1 through 212.3.