

**RULE 2102(b) – STYLE OF ACTION.**

- (1) In all cases where an appeal is taken from a real estate assessment fixed by the Carbon County Board of Assessment and Appeals, the petition for allowance of appeal shall have attached to it a photocopy of the appealed from order of the said board and a proposed preliminary decree which shall provide:
  - (A) The appeal is allowed.
  - (B) Within 5 days from the date of the preliminary decree, appellant shall serve a copy of the petition and preliminary decree upon the said board, the governing body of the municipality, and the board of school directors of the school district in which the real estate is situate and upon the property owner, if he is not the appellant. Said service shall be made by either personal service or certified mail, with proof of service thereof to be filed at the Carbon County Prothonotary's Office.
  - (C) The taxing authorities aforesaid and the property owner, if he is not the appellant, be and are hereby entitled to intervene as parties appellee; and
  - (D) The Carbon County Board of Assessment and Appeals is directed to certify to the Court all evidence including photos, maps, appraisals, submitted below to become part of the Court record.
2. Within forty-five (45) days after required service of the petition and preliminary decree, all parties of record shall file pre-hearing statements and serve a copy on all other parties of record. The pre-hearing statement shall include:
  - A. A summary of the facts which will be offered by oral and documentary evidence at the hearing;
  - B. A list of exhibits to be offered;
  - C. A list of the names and addresses of all witnesses to be called;
  - D. Copies of any appraisal reports, or if no report is available, a summary of the testimony of any expert who will be called as a witness;
  - E. A statement of the current valuation which is the basis for the appeal;
  - F. A statement setting forth the appellant's position as to the correct valuation which shall include appellant's position as to correct market value, assessment ratio, and assessment;
  - G. A statement that there have been negotiations between the parties and a good faith attempt to settle the case; and
  - H. The statement shall be signed by the parties or their counsel.
3. Upon docketing of all pre-hearing statements, a pre-hearing conference shall be scheduled. Notice pursuant to Pa.R.C.P.440 shall be given by the Prothonotary's Office to all affected taxing authorities whether or not parties of record. Each party of record

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shall either be personally present, or shall be represented by counsel authorized to act on behalf of the absent party of record with respect to the trial of the case or its settlement.

4. At the pre-hearing conference, the parties of record shall consider:
  - A. Possible stipulations as to evidence and facts;
  - B. Simplification of the issue; and
  - C. Settlement.
5. Following the pre-hearing conference, the Court shall enter an appropriate order or schedule a hearing.