



Board of Appeals Operations During COVID-19 Pandemic

In order to protect public health and prevent the spread of COVID-19, the Board of Appeals will be operating under the guidelines noted below. These guidelines are in recognition of the Proclamation of Disaster Emergency issued by Governor Tom Wolf on March 6, 2020 and modified on June 3, 2020.

1. **Hearings:** All in-person hearings are suspended until further notice. In order to have a formal hearing, which will be digitally recorded, the petitioner must have the ability to use Skype. In recognition that all individuals may not have access to Skype, the petitioner may waive the formal hearing and request an informal conference call to discuss the case. Alternatively, the petitioner may request a continuance of the hearing as well as an extension of the decision due date. Finally, the petitioner always has the option to waive the hearing and request that the decision be based on the record.
2. **Board Orders:** All orders will be issued electronically through email. Please be advised that implementation of the orders may continue to be delayed. The processing of any refunds ordered by the Board of Appeals, the Board of Finance and Revenue or a stipulation of judgment at Commonwealth Court will be done through an electronic process so that all refund checks will be mailed directly to the petitioner. If petitioners plan to appeal the Board's order to the Board of Finance and Revenue, petitioners are advised to review the notice issued by the Board of Finance and Revenue regarding Operations Under the Exigent Circumstances Created by COVID-19. This order available at <https://www.patreasury.gov/bfr/>.
3. **Board Filings:** During this time, taxpayers are strongly encouraged to file all appeals using the Board's online petition center at <https://www.boardofappeals.state.pa.us/>. Once the appeal is submitted, the taxpayer will be provided with a confirmation number that the appeal has been received. The taxpayer should keep a record of that confirmation number. The Board of Appeals will use the following to determine the filing date of an appeal:
 - a. United States Postmark or the date by which the United States Postal Service takes control of the package; or
 - b. Date of the timestamp on a petition filed electronically.

Note: The Board of Appeals is not accepting hand-delivered submissions.

4. **Deadlines:** For purposes of filing deadlines, the offices of the Board of Appeals will be considered open on July 20, 2020. An appeal of a tax assessment issued by the Department of Revenue or a petition for a tax refund is considered to be timely filed if



filed by the later of the following dates: August 20, 2020 or the original appeal deadline. Please know that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable. In other words, in these cases petitions will be considered as timely filed if they are filed by the last day of the appeal period.

5. **Submission of Documentation:** The Board is now considered to be open for the submission of requested documentation. Any requested documentation is required to be submitted by August 20, 2020 as described below:
 - a. All businesses and representatives shall be required to electronically submit all supporting evidence and documents (Examples: power of attorney, copies of legal documents, appeal schedules, proof of payment) in a form and manner as required by the Board.
 - b. All individuals without representation (pro se) are requested to submit all supporting evidence and documents electronically in a form and manner as required by the Board.
 - c. The above shall not apply to claims for the Property Tax/Rent Rebate Program.