



COUNTY OF CLARION OFFICES OF ASSESSMENT & REVISION OF TAXES

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GENERAL RULES COMMERCIAL, INDUSTRIAL & RESIDENTIAL APPEALS

BY THE POWER GIVEN TO THE BOARD OF APPEAL IN PURDON 5453.302, TO ADOPT AND ESTABLISH APPEAL RULES AND REGULATIONS TO BE FOLLOWED BY AGGRIEVED PARTIES WHO WISH TO APPEAL TO THE FORTH TO THE EIGHTH CLASS COUNTY ASSESSMENT ACT OF 1943. THE BOARD OF APPEALS SEE A NEED FOR RULES AND REGULATIONS IN GENERAL, AND IN PARTICULAR WHERE A THIRD PARTY IS FILING ON BEHALF OF THE AGGRIEVED OWNER. IN ORDER TO INSURE THE PROPER COMPETENT AND EFFICIENT ADMINISTRATION OF ASSESSMENT APPEALS WITHIN THE CLARION COUNTY.

EFFECTIVE MAY 23RD, 2018 THE FOLLOWING RULES AND REGULATIONS SHALL GOVERN THE ADMINISTRATION OF HEARING APPEALS PURSUANT TO THE FOURTH TO EIGHTH CLASS COUNTY ASSESSMENT LAW AND ITS AMENDMENTS; IF YOU ARE AGGRIEVED BY YOUR ASSESSMENT AND WISH TO APPEAL THE ASSESSMENT YOU MAY DO SO BY COMPLETING THE APPEAL FORM AND RETURN IT TO THE CLARION COUNTY BOARD OF APPEALS NO LATER THAN **AUGUST 1ST**.

NO APPEAL WILL BE HEARD BY THE BOARD UNLESS THE FOREGOING IS COMPILED IN EXCEPTION IF AN OFFICIAL CHANGE OF ASSESSMENT NOTICE STATES DIFFERENTLY. FOLLOWING THE RECEIPT OF YOUR REQUEST FOR AN APPEAL YOU WILL BE NOTIFIED OF THE DATE, TIME AND PLACE SET FOR THE HEARING, AT WHICH YOU MAY APPEAR IN PERSON OR BY YOUR REPRESENTATIVE. THE ASSESSMENT REPRESENTS 100% OF THE APPRAISED 1975 VALUE OF YOUR PROPERTY. ALL PERSONS/FIRMS ARE REQUESTED TO TALK TO THE CHIEF ASSESSOR BEFORE SUBMITTING AN APPEAL.

1. APPEAL FILING

- 1.1. **FILING TIME:** ALL, appeals from the Assessment real estate must be properly filed with the Board of Assessment Appeals not later than 4:30PM. prevailing time, **August 1st** of each year. Any appeal notice received after the filing date, whether or-not the same was mailed prior thereto, will be rejected as untimely filed.
- 1.2. **FILING PLACE:** An appeal notice from the Assessment of real estate shall be filed with the Clarion County Offices of GIS, Mapping & Assessment, at 421 Main Street – Clarion, PA 16214. Appeals may be filed by mail subject to the limitations set forth in Rule 1.1. Appeals may also be filed in person at the Clarion County, Courthouse, Assessment Office, Monday through Friday (excluding holidays), between the hours of 8:30AM. and 4:30PM. prevailing time.
- 1.3. **AGGRIEVED PARTY:** All notices of property assessment appeal shall be executed by an aggrieved party. In cases in which a corporation shall be the aggrieved party, all property assessment appeals shall be executed by an officer of said corporation, stating the title of such officer, or by a duly authorized employee of the aggrieved corporation. In all cases in which a partnership or sole proprietorship is the aggrieved party, a principal of such business organization shall execute the notice of appeal.
- 1.4. **HEARING NOTICE:** Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record at least twenty (**20**) days prior to the hearing and a third party notice will be sent to appellant's attorney of record or to an authorized representative only upon request of the appellant.
- 1.5. **THE LAND AND BUILDING ASSESSMENTS CAN NOT BE APPEALED INDIVIDUALLY.**
- 1.6. The Clarion County Board of Assessment Appeal request written notification by the property owner for anyone to represent on their behalf at the Assessment Hearing.
- 1.7. **FILING FEE:**
 - a. **RESIDENTIAL:** There is a \$25.00 non-refundable filing fee per application;
 - b. **COMMERCIAL:** There is a \$50.00 non-refundable filing fee per application;
 - c. **EXEMPTION:** There is a \$25.00 non-refundable filing fee per **RESIDENTIAL** application and a \$50.00 non-refundable filing fee per **COMMERCIAL** application;

Checks payable to "County of Clarion"
- 1.8. **"NO-SHOW" APPEAL:** Any appeal, more than thirty minutes late for a scheduled hearing time, without notifying the Assessment Office, will be considered abandoned (No-Show), unless extenuating circumstances exist and are accepted by the Board of Appeals.
- 1.9. **RESCHEDULING FEE:** There is a **\$400.00** rescheduling fee for all Assessment Appeal Hearings in which an appellant is unable to attend. This courtesy is only available to the appellant if the Clarion County Board of Appeal is notified at least five (**5**) **business** days in advance.

2. PRE HEARING PROCEDURE

- 2.1. EXPERT WITNESSES - QUALIFICATIONS:** In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with Pennsylvania licensing and certification shall be submitted to the Board of Assessment Appeals prior to any testimony. Expert witnesses shall not be permitted to express opinions other than those in their own report. Failure to comply with this rule may constitute grounds to disqualify the witness.
- 2.2. EXPERT WITNESSES – FINANCIAL INTEREST:** In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce, before the appeal hearing, a signed appraisal by the expert to be relied upon by the appellant containing a statement whether such expert or witness has any financial interest in the property subject to the appeal and whether or not terms of compensation for this testimony are based upon any contingent method of calculation relating to the outcome of the appeal.
- 2.3. INCOME AND EXPENSE STATEMENT:** On an appeal of commercial or industrial properties, the owner must submit an Income and Expense statement for the three (3) most recent years. The Income and Expense statement must be submitted not less than fifteen (15) business days prior to the scheduled appeal hearing date.
- 2.4. EXEMPTIONS:** Please submit to the Board of Assessment Appeal fifteen (15) business days prior to your hearing date, the following documentation as may be applicable:
- 2.4.1.** Proof of a non-profit status (501c3) granted by the Commonwealth of Pennsylvania;
 - 2.4.2.** Appropriate Internal revenue Service ruling letter granting exempt status;
 - 2.4.3.** Copies of appropriate income tax returns filed with the IRS, if any, for the immediate three (3) years preceding the date of assessment appeal;
 - 2.4.4.** Copies of all organizational documents, by-laws, and most recent amendments;
 - 2.4.5.** A list of the members of the current board of directors or other governing body, together with a verified statement that none of the income of the alleged non-profit entity inures to the benefit of any individual shareholder, incorporator, member of the Board of Directors, or other governing body;
 - 2.4.6.** In the event the tax returns submitted (or if there be no such return) fail to disclose the amount of salaries and wages paid, and then the appellant(s) 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;
 - 2.4.7.** A copy of the deed or document of title, whereby the appellant(s) obtained the property for which exemption is being sought. In the event no such copy is available, a reference to the deed or document along with a verified statement containing the same information as herein set forth shall be submitted;
 - 2.4.8.** A brief yet specific verified statement as to the current use of the property and, in addition, the appellant(s) may, at his/her option, include a statement of the prospective use of the property;
 - 2.4.9.** In the event that any portion of the property for which exemption is sought is leased by the appellant(s) or otherwise permitted to be used by any entity other than the appellant(s), the appellant(s) shall submit a copy of any such lease(s) or brief statement concerning the permissive use arrangement. Lease(s) copies or statements shall contain the identity of the lessee or user, the amount of rent or other consideration paid by the lessee or user, the terms of the lease(s) or permissive use, and all other items pertinent thereto.

In the event any of the materials are not presented to the Board, the appellant(s) should, either prior to or at the time of the hearing, be prepared to submit a statement as to the reason(s) why such documentation is not available or is not being submitted to the board.

- 2.5. APPRAISAL:** In all assessment appeals in which a question of valuation is an issue, **the appellant must present a current (within 6 months from the appeal hearing schedule) written appraisal report to the Board and be for tax appeal or market value purposes**, the appellant shall produce five (5) copies of said appraisal report fifteen (15) days prior to the appeal hearing. The board will not accept the appraiser's certificate or an appraisal letter stating only the appraiser's opinion of value.

The board will not accept an appraisal the day of the hearing.

3. HEARING:

- 3.1. AUTHORIZED REPRESENTATIVE:** In cases in which an individual appellant cannot attend the appeal hearing, his authorized representative shall produce written evidence of representation and authorization executed by the appellant and verifying the representative's authority to attend on behalf of the appellant.
- **All properties owned by a corporation not limited to a Public, Professional, Private, or Non-Profit MUST be represented by an Attorney.**
 - **If not identified on the Appeal Application, a letter with mailing address of the authorized representative should be submitted at time of application so proper notice can be sent.**
- 3.2. ATTORNEY:** Only attorneys licensed to practice law in the Commonwealth of Pennsylvania will be permitted to represent clients before the Board.
- 3.3. APPEARANCE OF EXEMPT WITNESS:** Appraisal reports **MAY** be stricken as inadmissible hearsay unless the preparing party **personally appears** before the Board where he or she can be subject to cross-examination by all parties.

- 3.4. **ASSESSMENT WHICH INVOLVE A LEASE:** Where the assessment appeal involves a property which is subject to a lease(s), the appellant(s) shall submit to the Board a verified copy of the lease(s) containing all terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant(s) shall submit a verified copy of a typical lease, together with the latest rent schedule, a copy of the rent roll showing the tenant's name, unit identification, square footage, bedroom and bath count, monthly or annual rents, and any additional payments made or required. The appellant(s) shall also submit income and expense statements, with all notes and schedules, for the past three (3) years.
- 3.5. **FAILURE TO APPEAR AT HEARING:** Failure of appellant to appear at the hearing after due notice thereof shall be considered an abandonment of the appeal and grounds for dismissal.
- 3.6. **POSTPONEMENT OF HEARING:** All requests for a postponement of a hearing shall be filed with the Board at least five (5) business days before the date set for hearing, and shall set forth the grounds relied upon in support thereof.
- 3.7. **TESTIMONY:** regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted. **The sole matter at issue is the fair market value of the property.**
- 3.8. **BURDEN OF PROOF:** Burden of Proof is on the appellant to prove the inaccuracy of the Assessed Value.
 - 3.8.1. **SUITABLE MATERIAL FOR AN APPEAL:** An appraisal that includes photos showing the condition of the building(s) and comparable assessed properties.

4. ADOPTION

All prior rules inconsistent with these rules are hereby repealed.

Adopted the 23rd day of May 2018, by the Clarion County Board of Assessment Appeals. The effective date of these Appeal Procedures Rules and Regulations will be October 1st, 2018

FAILURE TO COMPLY WITH ANY OR ALL OF THE RULES AND REGULATIONS WILL CONSTITUTE SUFFICIENT GROUNDS FOR DENIAL OF THE APPEAL.

CLARION COUNTY BOARD OF APPEALS

EUGENE LERCH

MARY LOUISE LOGUE

SAL MAZZOCCHI JR

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COUNTY OF CLARION OFFICES OF ASSESSMENT & REVISION OF TAXES

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FILING FEE

DUE TO THE EXCESSIVE NUMBER OF THE "NO SHOW" APPEALS; THE INCREASE IN THE MATERIAL/SUPPLIES; POSTAGE, AND BY THE POWERS GIVEN TO THE BOARD OF APPEAL IN PURDONS 5453.302, TO ADOPT RULES AND REGULATIONS. THE BOARD HAS AUTHORIZED AN INCREASE OF THE NON-REFUNDABLE APPEAL FILING FEE FROM \$10.00 FOR RESIDENTIAL TO \$25.00 AND FROM \$25.00 FOR COMMERCIAL TO \$50.00

ALL FEES MUST BE INCLUDED WITH THE APPEAL FILING FORM UPON SUBMISSION TO THE ASSESSMENT OFFICE. NO APPEAL WILL BE SCHEDULED FOR HEARING UNLESS THE FEE IS PAID. ALL CHECKS OR MONEY ORDERS SHALL BE MADE OUT TO THE COUNTY OF CLARION. PAYMENT CAN BE DONE BY A CREDIT CARD (A \$2.00 CREDIT FEE WILL APPLY)

CLARION COUNTY BOARD OF APPEALS

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APPEAL FILING FEE



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The undersigned hereby requests a formal hearing on an appeal of assessment before the Board of Assessment Appeals.

All appeals shall be mailed to: Board of Assessment Appeals Clarion County Assessment Office 421 Main Street – Clarion, PA 16214

Table with 1 column and 8 rows: Appeal No., Map No., Date Received, Time Received, Paid, Hearing Scheduled, Date, Time

ASSESSMENT APPEAL FORM

In compliance with the requirements of the Fourth to Eighth Class County Assessment Act of 1943, and its amendments; if you are aggrieved by your assessment and wish to appeal the assessment you may do so by completing the form at the bottom of this form and return it to the Clarion County Board of Appeals no later than August 1st.

TOWNSHIP/BOROUGH _____ TOTAL ASSESSMENT _____

CONTROL NUMBER _____ PARCEL NUMBER _____

PROPERTY PHYSICAL ADDRESS _____

ACREAGE _____ PURCHASE PRICE _____

OWNER'S NAME _____ PHONE NUMBER _____

OWNER'S ADDRESS _____

3rd PARTY NAME (i.e. ATTORNEY) _____

3rd PARTY ADDRESS _____

APPEAL TYPE

- Annual Appeal (Aug 1st deadline) Change in Assessment Appeal (40 days from Change of Assessment Notice) Exemption Appeal (Aug 1st deadline) Catastrophic Event (6 Months from time of event or at the end of the calendar year, whichever is longer)

PROPERTY TYPE

- Commercial/Industrial Use

Table with 3 columns: Owner Occupied, Tenant Occupied, Sq. Ft. - Office Area, Sq. Ft. - Plant Area, Annual Rent Amount: \$

- Apartment/Office Building (Attach Income and Expense Statements)

Table with 2 columns: Owner Occupied, Tenant Occupied, Gross Sq. Ft., Number of Units

Single/Multi-Family (Apartments 4 or less)

Vacant Land:
Rent Income (if single family not owner occupied)

Manufactured Home (Must bring copy of title to hearing)

Year Built:	Size:
Make:	Model:

Farm

TO THE CLARION COUNTY BOARD OF APPEALS:

I hereby appeal from the foregoing assessment and ask to be heard in the matter. My reason for appeal is:

By signing this form for appeal, I hereby acknowledge that I have read and agree to all the rules and regulations set forth by the Clarion County Board of Assessment Appeals. The Fair Price between a willing seller and a willing buyer should be \$_____ this price will be substantiated with an appraisal submitted fifteen (15) business days prior to the official hearing before the Board. All commercial and industrial appeals must include income and expense statements for the last three (3) years.

I certify that I have read and understand the attached rules and regulations.

Owner's/ 3rd party's Signature

Date

OFFICIAL USE ONLY

REVISED _____

REJECTED _____

DATE _____

LAND \$ _____

BUILDINGS \$ _____

FINAL ASSESSMENT \$ _____

PER _____

Board of Appeal

