

Clarion County Assessment Appeal

Return to:

**Clarion County Board of
Assessment Appeals**

421 Main Street, Suite 20

Clarion PA 16214

(814) 226-4000 ext 2300

canthony@co.clarion.pa.us

Appeal Number	
Map Number	
Date Received	
Time	
Paid	
Hearing Date	
Hearing Time	

*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 page and returning it to the Clarion County Board of Assessment Appeals no later than **September 1st**. No appeal will be heard by the Board unless foregoing is complied with or an official change of assessment notice state 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. (See attached sheets.) 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.*

Township/Borough _____ Total Assessment _____
Control Number _____ Telephone Number _____

Owner's Name _____
Address _____

To the Clarion County Board of Assessment Appeals:

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

The Fair Price between a willing seller and a willing buyer should be \$_____. **This price will be substantiated with an appraisal submitted ten (10) 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.

Owners Signature

Date

Office Use Only

Revised _____ Land _____ Date _____
Rejected _____ Improvements _____ Per _____
Total _____ Board of Appeals

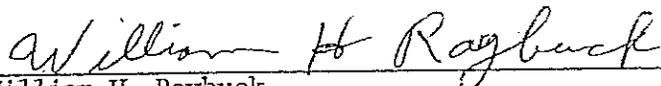
APPEAL FILING FEE

Due to the excessive number of appeal "no shows", the Clarion County Board of Appeals have taken the following action starting July 1, 1996.

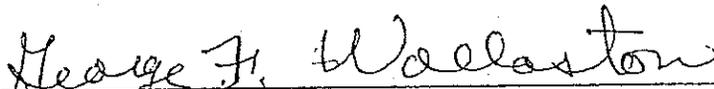
By the powers given the Board of Appeals in Purdons 5453.302, to adopt rules and regulations, the Board has authorized a non-returnable ten (\$10.00) dollar fee to be paid upon filing a real estate appeal, except commercial and industrial appeals which will be charged a twenty five (\$25.00) dollar filing fee. All fees must be included with the appeal upon filing or paid within ten (10) days notification of same.

No appeal will be heard or scheduled unless the fee is paid. All checks, drafts or money orders shall be made out to the COUNTY OF CLARION.

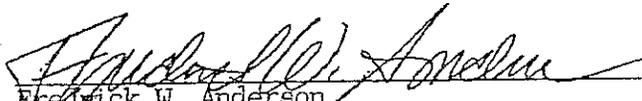
Acted on this 22nd day of November 1995



William H. Raybuck



George F. Wollaston



Frederick W. Anderson



Commissioners:

THOMAS M. ARMAGOST, CHAIRMAN
DAVID E. BLACK
KEITH F. MARTIN

DONNA R. HARTLE
Chief Clerk

HENRY RAY POPE III
Solicitor

Board Members:

WILLIAM H. RAYBUCK
JOSEPH E. YOUNG
GEORGE F. WOLLASTON

ROBERT E. LIEBERUM, CPE
Chief Assessor

County of Clarion
BOARD OF
ASSESSMENT APPEALS
COURT HOUSE
CLARION, PENNSYLVANIA 16214
(814) 226-4000

RESOLUTION OF BOARD OF ASSESSMENT APPEALS
APPEAL PROCEDURES AND VERIFICATION OF VALUES

WHEREAS, the Board of Appeals has the power to establish the rules and regulations to be followed by aggrieved parties who wish to appeal to the Fourth to Eighth Class County Assessment Laws; and

WHEREAS, 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;

NOW THEREFORE, in order to insure the proper competent and efficient administration of assessment appeals within Clarion County

BE IT RESOLVED, that effective January 1, 1984 the following rules and regulations shall govern the administration of hearing appeals pursuant to the Fourth to Eighth Class County Assessment Law:

A. All notices of appeal shall be executed by the owner or taxing district having an interest in the property in question aggrieved by any assessment. In cases in which a corporation shall be the aggrieved party, all notices of appeal shall be executed by an officer of said corporation, or by an authorized employee thereof if accompanied by a notarized certification by such employee that he is authorized to so act on behalf of the corporation. In all cases in which a partnership or sole proprietorship be the aggrieved party, the principal of such business organization shall execute the notice of appeal herein before set forth.

B. In all cases in which the aggrieved party does not attend the hearing of appeal, his authorized representative shall produce a Warrant of Attorney executed by the aggrieved party and evidencing the representative's authority to act on behalf of the aggrieved party.

C. In all appeals involving commercial or industrial property in which a question of valuation is in issue, the appellant shall produce ten (10) days before the date of the appeal hearing four (4) copies of a duly signed written valuation or appraisal by the expert (s) to be relied upon by the appellant, if any, 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 his testimony are based upon any contingent method of calculation relating to the outcome of the appeal. No appraisal, consulting, or valuation report or other document not meeting the requirements of this Resolution shall be accepted as evidence of value in such appeals. All appraisal reports will be stricken as inadmissible heresay unless the preparing party personally appears before the Board where he can be subject to cross-examinations by all parties.

D. In the event that any appeal shall involve commercial or industrial property which is subject to lease or other agreement respecting ownership or use, appellant shall produce copies of the lease and all of its or their terms ten (10) days before the time and place fixed for hearing the appeal, together with verification or affidavit by the aggrieved party or its, his or her authorized employee or agent that the same constitute all agreements, in all of their terms, touching upon the ownership and/or use of the parcels in question. In the event that the appellant is a lessee, licensee or other possessor not holding the fee, whose standing arises from an agreement to pay real estate taxes under any such lease, license or other contract, said verification shall be accompanied by written authorization executed by the fee holder and evidencing notice to the title holder of the taking of the appeal.

All parties will be required to exercise proper and appropriate decorum during the hearing.

These rules and regulations shall be applicable to appeals by taxing districts.

ADOPTED, this 23rd day of November, 1983 and revised December 1987 by the Clarion County Board of Assessment Appeals.

William H. Raybuck

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George F. Wollaston

George F. Wollaston

Joseph E. Young

Joseph E. Young



DONNA R. HARTLE
Chief Clerk

HENRY RAY POPE III
Solicitor

ROBERT E. LIEBERUM, CPE
Director of Assessments
and Collections

County of Clarion
BOARD OF
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Board Members:

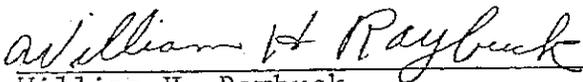
WILLIAM H. RAYBUCK
JOSEPH E. YOUNG
GEORGE F. WOLLASTON

On this day, Friday October 13, 1989, the Clarion County Board of Appeals made the following ruling concerning exempt property:

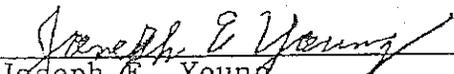
All property qualifying under The Fourth to Eighth Class County Assessment Law or more specifically Purdons 72-5453.202 will be exempt.

Any organization owning land and seeking exempt status from the Board of Appeals must fall within a statute providing for such exemption. Any organization approved by the Board will have its first one acre exempt from taxes, except where a portion of this land is used for a commercial or non-exempt purpose.

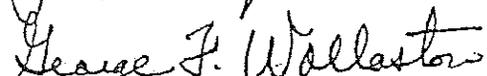
All land over one and one quarter acre must be brought before the Board and approved by the Board before exempt status can be given.



William H. Raybuck



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George F. Wollaston

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DAVID A. WAGNER

Board Members:

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GEORGE F. WOLLASTON
FREDERICK W. ANDERSON



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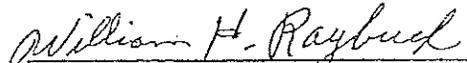
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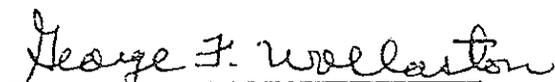
On this day, Tuesday, October 19, 1999, the Clarion County Board of Appeals made the following ruling concerning Appeal Hearings.

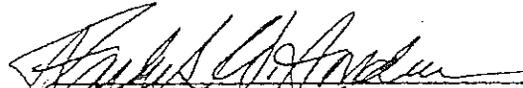
Due to last minute cancellations and abandoned appeals, the Clarion Board of Appeals has taken the following action starting January 1, 2000:

- A. The Board will consider rescheduling an appeal hearing one time because of a conflict of interest, but the taxpayer must present their case at the next scheduled appeal board hearing date.
- B. No rescheduling of appeals will be accepted by the board within five working days of the scheduled hearing date, without written extenuating circumstances and accepted by the Board.
- C. Any appeal, more than thirty minutes late for a scheduled hearing time, without notifying the Assessment Office, will be considered abandoned, unless extenuating circumstances exist and are accepted by the Board of Appeals.

All regular appeals must be heard by October 31st.


William H. Raybuck


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