

Crawford



County

ERIC S. HENRY
SCOTT T. SCHELL
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COUNTY COMMISSIONERS

Assessment Office
COURTHOUSE
MEADVILLE, PENNSYLVANIA 16335

JANET COURSON, CPE
CHIEF ASSESSOR

Telephone:
(814) 333-7302

ASSESSMENT APPEAL PROCEDURES

1. **TIME FOR FILING:** If you are filing an appeal to this Board for a change in assessed value, you have forty (40) days from the date printed on your Change Notice to do so. If you are filing an annual appeal of assessment value to this Board, you must file your appeal on or before August 1st, with any change resulting from the appeal to be effective the following tax year.

2. **PLACE FOR FILING:** Assessment appeals must be filed with the Crawford County Assessment Office, 903 Diamond Park, Courthouse, Meadville, PA 16335. Appeals may be filed in person, Monday through Friday, between the hours of 8:30 AM and 4:30 PM, or by mail to the above address. Appeals submitted by mail that are not postmarked on or before the applicable deadline (see above) will be rejected as untimely filed.

3. **PRE-HEARING PROCEDURE:**

(a) **WRITTEN TESTIMONY:** To give the Board's solicitor (and no other party) an opportunity to review written materials before the hearing, the Board requests that all written evidence, including but not limited to appraisals, income and expense statements, lists of comparable properties, leases, land surveys, and depletion statements be submitted with the appeal or no later than ten (10) days prior to the appeal hearing. Comparable properties shall be identified by their Crawford County parcel identification number, also known as the "map number".

(b) **SIGNING APPEAL FORM:** All assessment appeals must be signed by the appellant; in the case of a taxing district or a corporation, by an officer or duly authorized employee; in the case of a partnership, by one of the principals. If the appellant is an LLC, please provide a copy of the Certificate of Organization. If the appellant is a Corporation, please provide a copy of the Articles of Incorporation. Proof may be required at the discretion of the Board. The attached Verification of Procedures must be signed by the aggrieved party and returned with the Appeal Form.

(c) **NOTICE OF HEARING:** Notice of date and time of the appeal hearing will be sent to the aggrieved party at least twenty (20) days prior to the date of the hearing. Third party notices will be sent to the appellant's attorney upon written request.

(d) **POSTPONEMENT OF HEARING:** Up to two (2) postponements of no more than thirty (30) days may be granted for just cause or by agreement. Appellant, Attorney or Appraiser scheduling conflicts will NOT be considered grounds for just cause. (See Section 4 (b)) Postponements will be to a specific date and time and must be requested at least five (5) days prior to the appeal hearing.

(e) **FAILURE TO APPEAR:** Failure to appear at the hearing at the time scheduled, unless there is prior approval from the Board, shall be considered to be abandonment of the appeal.

4. APPEAL HEARINGS:

(a) EVIDENCE: The Board shall hear any and all evidence that it considers relevant. The burden is on the appellant to prove the current market value of the property. For all appeals, it is suggested that the appellant present at the hearing an appraisal of the property from a Pennsylvania Certified Real Estate Appraiser that complies in all material respects with the Uniform Standards of Professional Appraisal Practice (USPAP). If an appraisal is presented at the hearing, the appraiser must attend the hearing and personally present the report. ***(The Board would prefer that appraisals and all evidence be submitted in pdf form ten days in advance of the hearing to Deputy Chief Fitzsimmons at kfitzsimmons@co.crawford.pa.us)***

Regarding comparative market analysis and Broker Price Opinions, Act 75 of 2018 Sections 608.3(a) and 608.6(a) respectively state they; “*must contain the following statement displayed conspicuously and without change: This analysis has not been prepared in accordance with the Uniform Standards of Professional Appraisal Practice which require valuers to act as unbiased, disinterested third parties with impartiality, objectivity and independence and without accommodation of personal interest. It is not to be construed as an appraisal and may not be used as such for any purpose.*”

Furthermore, subsection 608.6)2) (f) states “*A broker price opinion may not be prepared by a broker, associate broker or salesperson for use; (ii) a Federal, State or local tax appeal*”. Similarly, the scope of a comparative market analysis is limited to determining the asking/offering price for the property by a specific actual or potential consumer or for the purpose of securing a listing agreement with a seller.

The credibility, relevancy and weight of all evidence is determined by the Board.

(b) APPEARANCE AT HEARINGS: The appellant shall appear at the hearing before the Board. If unable to appear, the appellant may substitute an individual to appear in their place, so long as the substitute has written authority from the appellant to do so. Only attorneys-at-law licensed to practice in the Commonwealth of Pennsylvania may represent appellants at the hearings before the Board. Attorneys and Appraisers should be aware that hearings before the Crawford County Board of Assessment Revision will be scheduled between the hours of 1:00 PM o’clock and 3:30 PM o’clock beginning in July and ending the last Thursday in October. ***Due to the statutory requirements to hear cases in that time period and the limited availability of the Board it is recommended that you clear those Thursday afternoons and be prepared to present your evidence pursuant to our notice. Also due to the aforementioned limitations, WE CANNOT RE-SCHEDULE YOUR HEARING DUE TO SCHEDULING CONFLICTS.***

(c) PROCEDURE AT HEARING: At all hearings, the Board will hear such evidence as may be produced by the appellant. The appellant shall state the basis of the appeal and present all relevant evidence bearing on the fair market value of the property in question. The Board may examine the appellant or witnesses appearing on the appellant’s behalf and may require the appellant to furnish additional information to assist in determining the property’s fair market value. At the conclusion of the hearing, and after such review and consideration as may be required, the Board will render its decision. The Board will have the right to continue the hearing from day to day, or to adjourn it to a later date, or to a different place by announcement thereof at the hearing or by other appropriate notice.

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

5. These rules shall apply to appeals by taxing districts.

Authorized by the Board of Assessment Revision

Verification of Procedures

I _____, hereby verify that I have read
(Please Print)

and will abide by the Crawford County Board of Assessment Revision Procedures as stated.

Property Owner and Agent (if applicable)

**THIS PAGE MUST BE SIGNED AND RETURNED WITH
COMPLETED APPLICATION OR YOUR APPEAL MAY NOT
BE SCHEDULED.**

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The Crawford County Board of Commissioners has adopted the following non-refundable filing fees for the various appeal filings to the Crawford County Board of Revision.

1. **\$25.00** per actual economic assemblage for residential owner possessed non-rental property
2. **\$50.00** per actual economic assemblage for eligible owners seeking exemption
3. **\$100.00** per actual economic assemblage for commercial & industrial property

Payment of the appropriate fee must be paid in advance to have the appeal placed on the docket to be heard

GROSS ANNUAL INCOMES FOR 3 PRIOR YEARS

		20__	20__	20__
Projected income 100% occupied, include value of rent-free units		\$ _____	\$ _____	\$ _____
Actual income received	\$ _____	\$ _____	\$ _____	
Vacancy	\$ _____	\$ _____	\$ _____	
Actual other income	\$ _____	\$ _____	\$ _____	
List by Type:	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
Total Actual Income Received	\$ _____	\$ _____	\$ _____	

GROSS ANNUAL EXPENSES FOR 3 PRIOR YEARS

GROSS ANNUAL EXPENSES		20__	20__	20__	Items Included in Rent
FIXED EXPENSES	Real Estate Taxes	\$ _____	\$ _____	\$ _____	() Heating
	Insurance	_____	_____	_____	() Air Cond.
	Land Rent	_____	_____	_____	() Elec.
	Other	_____	_____	_____	() TV Cable
		_____	_____	_____	() Water
OPERATIONAL EXPENSES	Electricity	\$ _____	\$ _____	\$ _____	() Carpet
	Telephone	_____	_____	_____	() Drapes
	Gas	_____	_____	_____	() Range
	Water & Sewer	_____	_____	_____	() Refrig.
	Trash Removal	_____	_____	_____	() Dish-
	Heating	_____	_____	_____	washer
	Manager's Salary	_____	_____	_____	() Garbage
	Fees	_____	_____	_____	Disposal
	Legal & Accounting	_____	_____	_____	() Parking
	Payroll Taxes	_____	_____	_____	() Pool
	Group Insurance	_____	_____	_____	() Rec.
	Advertising	_____	_____	_____	Facility
	Wages & Salaries	_____	_____	_____	OTHER:
	Supplies	_____	_____	_____	() _____
	Maintenance & Repair	_____	_____	_____	() _____
	Replacement Reserve	_____	_____	_____	() Furniture
	Other	_____	_____	_____	# of
		_____	_____	_____	Furnished
	_____	_____	_____	Units: _____	
	_____	_____	_____	Furniture in	
	_____	_____	_____	Units	
TOTAL EXPENSES	\$ _____	\$ _____	\$ _____	Owned By:	
				() Bldg.	
				Owner	
				() Rental	
				Comp.	
				() Other	

PLEASE USE REVERSE SIDE FOR ANY RELATIVE COMMENTS TO THE PROPERTY