



RICHARD P. CAMPBELL
Chairman

HOWARD C. BRUSH
ROBERT P. WILLIAMS

County of Warren, Pennsylvania

OFFICE OF CHIEF ASSESSOR
Fourth & Market Streets
Warren, Pennsylvania 16365
Telephone 723-7550

JERRY JESPERSEN, C.P.E.
Chief Assessor

WARREN COUNTY BOARD OF ASSESSMENT APPEALS APPEALS PROCEDURES, RULES AND REGULATIONS

GENERAL RULES

A. FILING OF APPEAL

1. All notices of property assessment appeal shall be executed by an 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.

2. Notice of the date and time of an assessment appeal hearing will be sent to the owner (s) of record.

B. PRE-HEARING PROCEDURE

1. In all cases involving expert witnesses, the written qualifications of the expert witness shall be submitted to the Board ten days prior to any testimony.

2. In all assessment appeals involving commercial or industrial property in which a question of valuation is in issue the appellant shall produce four copies of the last three years income and expense statements as well as an appraisal by a Certified Pennsylvania Appraiser ten days prior to the appeal hearing. The Board may request, from the appellant, a written appraisal on any other property type by written notice.

3. In all cases wherein the appellant intends to present expert appraisal testimony to the Board, he shall produce ten days prior by the expert witness, documentation stating whether such expert witness or any person or corporation directly or indirectly associated with him or her has any financial interest in the property subject to the appeal and whether or not the terms of compensation for his testimony are based upon any contingent method of calculation relating to the outcome of the appeal, and, if so, to state in specificity the terms of said arrangement.

4. Failure to timely provide the required information at least ten days prior to the scheduled hearing date will result in a cancellation of the hearing due to non-compliance with the rules of the Board and the denial of the appeal.

5. Failure to produce the documents required by these rules or to strictly comply with the requirements for the execution of the notice of appeal may constitute sufficient grounds for the denial of the appeal.

C. **HEARING**

1. 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. Only attorneys licensed to practice law in the Commonwealth of Pennsylvania will be permitted to represent clients before the Board.

2. **The appellant has the burden of presenting evidence before the Board in order to substantiate his position and rebut the assessment he or she is contesting. They may present any testimony, documents, or physical evidence which in the opinion of the Board, is relevant and admissible in the case. Any appraisals admitted as evidence must have the author of said appraisal present to defend or answer questions concerning said appraisal or the appraisal may be discarded as heresay.**

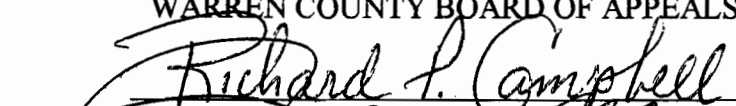
3. No person will be allowed to testify and simultaneously represent a part to the proceeding, with the exception that an unrepresented appellant will be allowed to represent himself and testify.

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

5. These rules shall be applicable to appeals by taxing district.

Adopted this 8th day of August, 1988, and revised March 18, 1998. by the Warren County Board of Assessment Appeals.

WARREN COUNTY BOARD OF APPEALS


Richard P. Campbell, Chairman


Robert P. Williams


Howard C. Brush