

IMPORTANT NOTICE

Please read this Application and the enclosed Rules in their entirety BEFORE filing your Appeal. The information herein will help you decide if you have a valid case.

After carefully reading and completing this Appeal Application, please return it, along with a check or money order in the amount of \$30.00 made payable to the Cameron County Treasurer, to the following address:

**Cameron County Assessment Office
Cameron County Courthouse
20 E 5th St
Emporium, PA 15834**

A copy of the Cameron County Assessment Appeal Rules and Procedures is enclosed with this Appeal Application.

Cameron County Assessment Appeal Notice

All persons, including taxing districts, desiring to appeal an annual assessment shall file an Appeal Notice with the Board of Assessment Appeals. The Board must receive all Notices no later than 4:00pm EST, September 1st of each year. THE BOARD SHALL HEAR NO APPEAL UNLESS APPELLANT HAS FIRST FILED A TIMELY APPEAL NOTICE AND ANY REQUIRED DOCUMENTS. ALL QUESTIONS MUST BE ANSWERED TO QUALIFY FOR HEARING.

RECORD OWNER(S) NAME: _____

MAILING ADDRESS: _____

PROPERTY SUBJECT OF APPEAL: _____

NUMBER STREET BORO/TOWNSHIP

PROPERTY TAX PARCEL ID #: _____

ASSESSMENT APPEALED \$ _____ OPINION OF VALUE \$ _____

DATE PURCHASED _____ PURCHASE PRICE \$ _____ INSURED AMOUNT \$ _____

STATE REASONS FOR FILING THIS APPEAL: _____

CURRENT USE OF THE PROPERTY: _____

TOTAL ACREAGE: _____ TOTAL ACRES TILLABLE LAND: _____

TOTAL ACRES WOODLAND: _____ TOTAL ACRES WETLAND: _____

NUMBER OF STORIES: _____ TOTAL ROOMS _____ BEDROOMS _____ BATHS _____ ½ BATHS _____

GARAGE CARPORT FIREPLACE CENTRAL AIR

OUTBUILDINGS (description and use): _____

SPECIAL CONDITIONS OF SALE: _____

HOW WAS PROPERTY ACQUIRED: PRIVATE SALE AUCTION OPEN MARKET

FAMILY SALE INHERITED OTHER

CERTIFICATE OF APPEAL

I/WE HEREBY DECLARE MY/OUR INTENTION TO APPEAL FROM THE ASSESSED VALUATION OF THE PROPERTY DESCRIBED ABOVE AND DO HEREBY VERIFY THAT THE STATEMENTS MADE IN THIS APPEAL ARE TRUE AND CORRECT. I/WE UNDERSTAND THAT FALSE STATEMENTS HEREIN ARE MADE SUBJECT TO THE PENALTIES OF 18 PA CS SECTION 4904, RELATING TO UNSWORN FALSIFICATION TO AUTHORITIES.

SIGNED: _____ DATE: _____

PRINT NAME: _____ PHONE # (DAY): _____

ALL NOTICE OF PROCEEDINGS WILL BE MAILED TO THE OWNER(S) OF RECORD AND SUCH OTHER AS IDENTIFIED BELOW:

NAME: _____

ADDRESS: _____
NUMBER STREET CITY/STATE/ZIP

BOARD OF ASSESSMENT APPEALS OF CAMERON COUNTY, PA
APPEAL RULES AND PROCEDURES

1. GENERAL:

(a) All persons, including taxing districts, desiring to appeal an assessment shall file an Appeal Notice, substantially in the form attached hereto ("Notice"), with the Board of Assessment Appeals of Cameron County, PA ("Board") in accordance with these rules and procedures.

2. FILING APPEAL NOTICE:

(a) An annual assessment appeal Notice shall be properly filed with, and must be received by, the Board no later than 4:00 p.m. EST, September 1st of each year. Any Notice received after the said filing date and time, whether or not the same was mailed prior thereto, shall be rejected as untimely filed. All interim assessment appeals, on new construction, etc., will be scheduled as needed, and shall follow the same requirements as for annual appeals shall apply and all appraisals, statements, leases and other written documentation shall be submitted to the Chief Assessor at least ten (10) days prior to the hearing date.

(b) The Notice shall be executed by an aggrieved party of record. If a corporation is the aggrieved party, then the Notice shall be executed by an authorized officer or employee of said corporation and shall be accompanied by written verification that he/she is authorized to act on behalf of the corporation. If a partnership or sole proprietorship is the aggrieved party, then the Notice shall be executed by a principal of such organization.

(c) Board shall hear no appeal unless appellant shall have timely filed his/her appeal Notice, and all required documents, in accordance with these rules and procedure. All information requested on the Notice must be provided to qualify for a hearing.

(d) All Appeal Notices shall be addressed to: Assessment Office of Cameron County, Cameron County Courthouse, 20 E. 5th Street, Emporium, PA 15834.

3. NOTICE OF HEARING:

(a) Notice of the date and time of an assessment appeal hearing shall be sent to the applicant. Notice to any authorized representative shall be sent only upon written request of the appellant.

4. HEARINGS:

(a) The Board shall allocate reasonable time for each hearing.

(b) The Board will not be bound by strict rules of evidence and may, in its discretion, hear any and all evidence which it considers probative and helpful in deciding the appeal. Unless the appeal pertains to exempt status, the sole matter at issue is the value of the property; testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay, and related complaints shall not be permitted.

(c) The appellant may offer his/her opinion of the value of the property, or evidence to justify the property for exempt status, either orally or in writing. The Board shall not receive valuation testimony from anyone other than appellant unless such testimony is based upon and accompanied by a written appraisal report that has been filed with the Board in accordance with these rules.

(d) At all hearings, the Board shall hear such evidence as it deems necessary. The Board may examine the appellant, or witnesses appearing on the appellant's behalf, and may require the appellant to furnish additional information or data for consideration in arriving at an opinion of fair market value or exempt status.

(e) Failure of appellant, or his/her duly authorized representative, to appear at the hearing shall be considered an abandonment of the appeal and shall be grounds for dismissal.

(f) After review and consideration of the evidence presented at the hearing, the Board shall render its decision and provide the appellant with written notification thereof. All appeals shall be heard and acted upon by the Board by not later than the last day of October.

5. POSTPONEMENT:

(a) All requests for postponement of a hearing by appellant shall be in writing and shall be filed with the Board at least five (5) days before the date set for the hearing and shall set forth the basis of the request. The Board shall have the right to postpone or continue any hearing, at its discretion, by appropriate notice to appellant.

6. APPRAISALS:

(a) Any party filing a written appraisal report with the Board shall file a signed original and three (3) copies with the Board ten (10) days prior to the appeal date. Such appraisals shall be prepared by a Pennsylvania Certified Appraiser and be less than one year old.

(b) In all assessment appeals involving commercial or industrial property, the appellant shall file a written appraisal report with the Board in accordance with these rules. Such appraisal shall contain 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/her testimony are based upon any contingent method of calculation relating to the outcome of the appeal.

7. EXPERT WITNESSES:

(a) In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with all applicable Pennsylvania licensing requirements, shall be submitted to the Board prior to any testimony. The expert shall not be permitted to express opinions other than those in his/her own report. Failure to comply with this rule may constitute grounds to disqualify the witness.

8. AUTHORIZED REPRESENTATIVES:

(a) An authorized representative may appear for appellant at the hearing provided a written Power of Attorney, executed by the appellant and verifying the representative's authority to appear and to act on behalf of the appellant, has been filed with the Board ten (10) days prior to the appeal date.

9. PROPERTY SUBJECT TO LEASE:

(a) In the event an appeal involves a property which is subject to any leases, the appellant shall submit to the Board ten (10) days prior to the appeal date, a verified copy of the leases(s) containing all of its/their terms and conditions. In the case of apartment houses, office buildings, and shopping centers, the appellant 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 leases, or bedroom and bathroom count, monthly or annual rent, and any

additional payments made. The appellant shall also submit income and expense statements, complete with all notes and schedules for the past three (3) years.

10. DISMISSAL/DENIAL:

(a) Failure to strictly comply with these Rules may constitute sufficient grounds for the dismissal and denial of the appeal.

11. TAXING DISTRICTS:

(a) These rules shall be applicable to appeals by taxing districts.

12. AMENDMENT/REPEALER:

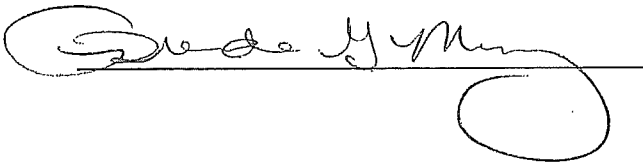
(a) These Rules may be amended, at any time, by the Board.

(b) All prior rules inconsistent with these rules are hereby repealed.

(c) These Rules shall be effective upon approval and adoption by the Board.

APPROVED AND ADOPTED by the undersigned this 20TH day of DECEMBER, 2010.

Attest:



Board of Assessment Appeals:

