

NOTICE OF
INTENTION TO APPEAL
PROPERTY ASSESSMENT
(ONE PARCEL PER FORM)

OFFICE USE ONLY

PARCEL # _____
APPEAL # _____ TIME _____
ANNUAL _____ CHANGE NOTICE _____
PAID \$ _____ CASH CHECK # _____
ASSESSOR: _____ RECEIVED BY: _____

APPEAL FORMS ARE ACCEPTED JANUARY 1ST – AUGUST 1ST
APPEALS ARE HEARD JULY THROUGH OCTOBER

1. COUNTY PARCEL ID: _____ PLEASE ADVISE OF ANY DATES YOU ARE NOT AVAILABLE _____
2. LOCATION OF PROPERTY: _____
3. NAME OF OWNER: _____ PHONE #: _____
4. NAME OF ATTORNEY (IF ANY): _____ PHONE #: _____
5. NAME AND ADDRESS TO MAIL HEARING NOTIFICATION (IF DIFFERENT FROM ABOVE): _____
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CURRENT ASSESSMENT

LAND: _____
BUILDINGS: _____
TOTAL: _____

PURCHASE PRICE / CONSTRUCTION COST

LAND: _____ YEAR: _____
BUILDINGS: _____ YEAR: _____
TOTAL: _____ YEAR: _____

PRESENT USE OF PROPERTY: _____ YOUR ESTIMATED VALUE OF PROPERTY: _____

REASON FOR APPEAL: _____

LIST ANY COMPARABLE PROPERTIES YOU WISH THE BOARD TO CONSIDER. COMPARABLE PROPERTIES ARE THOSE THAT HAVE SOLD RECENTLY OR ARE CURRENTLY LISTED FOR SALE. LIST BELOW A MAXIMUM OF THREE (3) COMPARABLE PROPERTIES BY COUNTY INDEX NUMBER, NAME AND ADDRESS.

NOTE: COMPARABLE ASSESSMENTS ARE NOT CONSIDERED AN INDICATION OF FAIR MARKET VALUE.

- 1) _____
2) _____
3) _____

****NOTICE:** This Application must be accompanied by a non-refundable Filing Fee (make checks payable to County of Erie) for processing before it is considered a valid Appeal Application. The filing fee is \$50.00 per parcel, or where several parcels comprise a property as a whole, \$50.00 for the main parcel plus \$10.00 for each additional parcel that comprises the whole.

**If you are eligible for accommodation under the AMERICANS WITH DISABILITIES ACT please contact us immediately so that arrangements may be made.*

CERTIFICATE OF APPEAL

I/We hereby declare my/our intention to appeal from the assessment described above and I/we do hereby certify that the foregoing statements made by me/us in connection herewith are true and correct and that this appeal is made in good faith and in compliance with the provisions of the Act of Assembly pertaining thereto.

By filing this appeal, you open your property to the revaluation process in which your property assessment may be lowered, raised, or remain the same.

Return to:

Erie County Board of Appeals
Erie County Court House
140 West Sixth St., Room 104
Erie PA 16501-1097

Checks payable to **County of Erie**
(See instruction A on reverse side)

Owner's Signature Date

Owner's Signature Date

- A. **A non-refundable filing fee of \$50.00 per parcel or where several parcels comprise a property as a whole, \$50.00 for the main parcel plus \$10.00 for each additional parcel that comprises the whole,** is required when filing this appeal form per County Council of Erie Ordinance No. 157, 2007. ***When multiple property assessments are being appealed through one payment, the payor is required to submit a detailed list of properties being appealed, indicating on this list County Index Number, Location of Property, Property Owner, Name of Attorney (if applicable), Check Number and/or Amount remitted.***
- B. An exterior photograph of the property being appealed is available at the hearing. Other photographs that may offer additional information to the Board should be brought to the hearing.
- C. All Notice of Intention to Appeal forms are to be executed by the actual “aggrieved party,” which means the land owner whose property is in question or a “duly authorized agent.” If a corporation is the aggrieved party, the application must be executed by an officer of the corporation and the signature must bear the seal of the corporation in accordance with the law. If a partner or sole proprietorship is the aggrieved party, a principal of such business organization must execute this Notice of Intention to Appeal.
- D. **You may represent yourself, or be represented by an attorney in your absence. Only attorneys-at-law licensed to practice in the Commonwealth of Pennsylvania may represent aggrieved parties at the appeal hearings before the Board. Nothing in this section shall permit the unauthorized practice of law by an individual who is not an attorney-at-law.**
- If the property subject to an assessment appeal is owned by and in the name of a corporation and not an individual property owner, **then that corporation must have an attorney represent its interests** before the Board of Assessment Appeals. This rule applies to limited liability corporations, limited liability partnerships, privately held, or publicly traded corporations, as well as Non-Profit corporations. Paragraph C and its provisions regarding corporate agents filing a “Notice of Intention to Appeal Property Assessment” form on behalf of the corporation shall remain effective and shall not be altered by the requirement of this provision.
- E. Please submit **two (2) copies** of all data that you wish the Board to consider, including current appraisals, **ten (10)** days prior to your scheduled appeal hearing. An appraisal, if submitted, will be considered current if it is effective within six months of the appeal. All appraisals are to meet Uniform Standards of Professional Appraisal Practice set forth by the Commonwealth of Pennsylvania. **If an Appraisal is submitted, the Appraiser must be present to testify as to the certification of value.** Any evidence not meeting the above requirements may be excluded as evidence at the discretion of the Board, or if admitted as evidence, the weight to be given such evidence shall be within the sole discretion of the Board.
- F. If this is a **rental, commercial, industrial** or any **income-producing property**, which is subject to lease or other agreement respecting ownership or use, the appellant must produce **two (2) copies** of all **current leases** in all of its or their terms **ALONG WITH THREE YEARS OF CURRENT INCOME AND EXPENSE REPORTS INCLUDING THE MOST CURRENT YEAR** **ten (10)** days prior to the time and place fixed for hearing appeal, together with verification or affidavit by the aggrieved party or its, her or his authorized employee or agent that the same constitutes all agreements, in all of their terms, touching upon the ownership and/or use of the parcels in question. In the event that 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.

THIS MUST BE COMPLETED IF YOU WILL BE REPRESENTED BY AN ATTORNEY.

VERIFICATION OF AUTHORIZATION

I hereby verify, affirm, and swear that I am the duly authorized agent for the owner/owners of this parcel being appealed and that I am authorized as an agent to file the Notice of Intention to Appeal Property Assessment of said property before the Erie County Board of Assessment Appeals. I verify, affirm, and swear that the statements made herein and in the Notice of Intention to Appeal are subject to the penalties of 18 PA C.S.A. §4903 and §4904 relating to false swearing and unsworn falsification to authorities.

Signed: _____ (Authorized Agent) Date: _____

Signed: _____ (Property Owner) Date: _____