

**COMMERCIAL AND INDUSTRIAL
NOTICE OF INTENTION OF APPEAL
COUNTY OF CHESTER, PA.**

CK # _____

AN "ANNUAL APPEAL" MAY ONLY BE FILED FROM MAY 1 THROUGH THE FIRST BUSINESS DAY IN AUGUST OF EACH YEAR. CHECK HERE IF FILING AN ANNUAL APPEAL

AN "INTERIM APPEAL" MUST BE FILED WITHIN 40 DAYS OF MAILING DATE STATED ON THE "TAX ASSESSMENT CHANGE NOTICE". CHECK HERE IF FILING AN INTERIM APPEAL

Last day to appeal _____

REMIT TO: BOARD OF ASSESSMENT APPEALS, 313 W. MARKET ST., SUITE 4202, P.O. BOX 2748
WEST CHESTER, PA 19380-0991 (610) 344-6105

Parcel Number: _____
(As It Appears On Tax Assessment Change Notice Or Real Estate Tax Bill)

Owner's Name: _____

Mailing Address: _____

Property Location: (Municipality) _____

_____ COMMERCIAL Use: _____ Year (s) Built: _____

Gross Sq. Ft.: _____ Sq. Ft. Rentable Area _____ Owner's Occupied: _____

Tenant Occupied: _____ If Leased: Annual Rent If 100% Occupied: _____

_____ INDUSTRIAL Year(s) Built: _____ Sq. Ft. Office Area: _____

Sq. Ft Plant Area: _____ Total Sq. Ft.: _____

Owner Occupied: _____ Tenant Occupied _____

If Leased: Annual Rent: _____ Lease Type Net: _____ Gross: _____ Combination: _____

_____ APARTMENTS: Year(s) Built: _____ No. of Units: _____ 100% Gross Annual Rent: _____

_____ OFFICE BUILDING: Year(s) Built: _____ Gross Sq. Ft. : _____ Sq. Ft. Rentable Area: _____

Owner Occupied: _____ Tenant Occupied: _____ If Leased: 100% Gross Annual rate: _____

_____ OTHER: Year(s) Built: _____ Use: _____

Gross Sq. Ft.: _____ Owner's Occupied: _____ Tenant Occupied: _____

If Leased: 100% Gross Annual Rent: _____

ATTACH LAST 3 YEARS INCOME AND EXPENSE STATEMENTS FOR ALL CATEGORIES

Lot size or acreage: _____ Purchase Price: _____ Purchase Date: _____

Additional Improvement Cost: _____ Assessment Appealed: _____

Owner's Opinion of Market Value: _____

Basis For Appeal: _____

Home Phone No.: () _____ Business Phone No.: () _____

I hereby certify that this statement is true and correct to the best of my knowledge and belief and that I/we have read the rules and regulations on the reverse side.

BY APPEALING, YOU OPEN YOUR PROPERTY TO THE RE-EVALUATION PROCESS IN WHICH YOUR PROPERTY ASSESSMENT MAY BE LOWERED, RAISED OR REMAIN THE SAME.

SIGNATURE

SIGNATURE (ALL CO-OWNERS MUST SIGN)

DATE

CHESTER COUNTY BOARD OF ASSESSMENT APPEALS COMMERCIAL/INDUSTRIAL APPEAL PROCEDURE, RULES AND REGULATIONS

The following Procedure, Rules and Regulations shall apply to any and all interim and annual appeals including but not limited to those concerning Fair Market Value, exemptions, and appeals before the Board of Assessment Appeals of Chester County.

1. Notices Of Appeal

(a) **General** - All notices of appeal shall be filed by an aggrieved party(ies). "Aggrieved Parties" shall be defined as the record owner of the property in question; any other party who is and/or may be responsible for the payment of real estate taxes on a particular property, may, with the permission of the Board, present an appeal before the Board. "Aggrieved Parties" shall also include any taxing district having an interest therein.

With the exception of a property owner of record, any party filing an appeal shall provide, with the Notice of Intention of Appeal, any and all documents under which said appellant claims to hold an interest in the property.

(b) **Corporations/Partnerships** – If the aggrieved party is a corporation, the Notice of Appeal must be executed by duly authorized corporate officer and said notice must be embossed with the corporate seal. If a general partnership is the aggrieved party, one of the partners must execute the Notice of Appeal. If a limited partnership is the aggrieved party, the Notice of Appeal must be executed by the general partner.

Any violation of the above Rules may constitute grounds to deny hearing the appeal.

ANNUAL APPEAL - An appeal of total assessment. All annual appeals must be filed on or before the first business day in August of the given year. Any change in the assessment as a result of an annual appeal is effective for the following tax year and is not retroactive.

INTERIM APPEAL - An appeal of increase in assessment due to new construction. Example: addition, renovation, etc. An appeal form for an interim appeal must be filed in this office within forty (40) days of the date of notification of assessment change. Any change in assessment due to an interim appeal is effective commencing with the interim effective date. The property owner is expected to pay any interim tax invoice as issued with the established discount and face amount periods.

If the property owner appeals and receives a reduction, the taxing authority will refund accordingly.

2. Scheduled Hearings

Notices of the date and time of an assessment appeal will be sent to the party filing the Notice and to the record owner of the property. A third party notice will be sent only to the appellant's legally-authorized representative. Taxpayers are advised that the appropriate municipality and school district are notified of the hearing.

3. Hearing Procedure: Document Production

- (a) For all commercial/industrial appeals, the appellant is required to present evidence in the form of an appraisal report, prepared by a certified PA appraiser. The appellant shall produce five (5) copies of the report at least 10 business days prior to the hearing date as well as one (1) copy of proof of service to the appropriate school district's Business Manager.
- (b) In all cases where an appraiser testifies or provides an appraisal report to the Board and the said appraiser or any organization with which he is associated bases his fee in whole or in part on the outcome of the case or otherwise has a financial interest in the property, this information shall be disclosed to the Board at the time of the hearing.
- (c) Failure by a party to produce the required documents and/or failure of an appraiser to disclose information required to be disclosed may constitute grounds to deny hearing the appeal.
- (d) Based upon the documentation presented, the Board will determine a fair market value for the property. The Board will then by statute, apply the appropriate Common Level Ratio (CLR).

4. Hearing

- (a) It is required that the party filing the appeal or an authorized representative who is its officer, partner, or full-time employee attend the hearing. If property is owned by more than one party, it is only necessary for one party to appear. Legal counsel and/or a Pennsylvania Certified Appraiser or a Certified Appraiser holding a temporary practice certificate issued by the Commonwealth of Pennsylvania may accompany appellant.
- (b) It is to be noted that only those attorneys licensed to practice law in the Commonwealth of Pennsylvania shall be permitted to represent a client before the Board of Assessment Appeals. If property owner does not attend, an attorney must present letter of authorization.
- (c) All expert testimony relating to value (appraisals) shall be submitted in writing and signed by the Certified Appraiser; further, such reports shall conform to the Uniform Standards of Professional Appraiser Practice (USPAP).
- (d) It is to be noted that in the event an appraiser fails to appear on the scheduled hearing date for a commercial appeal, said report may be stricken as inadmissible.

5. No Continuances Or Postponements Will Be Granted

All appeals shall be heard by the Board at the time and date scheduled. Failure to appear at the scheduled time and date shall constitute abandonment of the appeal and will result in dismissal of said appeal. The property owner shall provide information such as recent sales of similar properties, recent appraisal, settlement sheet and/or other documentation supporting the current market value. The annual appeal filing deadline is the first business day in August.

The Chester County Board of Assessment Appeal

IMPORTANT INFORMATION FOR PROPERTY OWNERS FILING A COMMERCIAL/INDUSTRIAL APPEAL

NOTICE OF INTENTION OF APPEAL

It is critical that you complete the form to the best of your ability and that you state your opinion of market value of the property.

PROCESSING FEE

An administrative processing fee was established by the Chester County Commissioners. The fee for each commercial and industrial appealed is \$50.00. The fee for parcels subject to preferential assessment under Act 319 or Act 515 and those filing for exemption is also \$50.00. The fees are per parcel, apply to both interim and annual appeals and must be paid at the time of filing. A check or money order is to be made payable to "Chester Country Treasurer". This fee will not be refunded for failure to appear or withdrawal of the appeal.

APPEAL PROCEDURE, RULES AND REGULATIONS

Five (5) copies of the appraisal report, prepared by a Certified Pennsylvania Appraiser, must be received by the Board of Assessment Appeals at least 10 business days prior to the hearing date, as well as one (1) copy of proof of service of the appropriate school district business manager. The appraisal report may be stricken as inadmissible if the preparer fails to appear with the appellant and/or authorized representative at the scheduled hearing.

Refer back to "Notice of Intention of Appeal" form for complete procedure, rules and regulations.

APPEAL HEARING

You will be advised in writing of the date and time of your hearing. Notices are mailed at least 20 days prior to the hearing date. Failure to appear at the scheduled time and date shall constitute grounds to deny hearing the appeal and will result in dismissal of the appeal.

Your assistance is anticipated and appreciated. Thank you.

BOARD OF ASSESSMENT APPEALS
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