



JEFFERSON COUNTY
 BOARD OF ASSESSMENT APPEAL
 JEFFERSON COUNTY COURTHOUSE 200 MAIN STREET BROOKVILLE, PA 15825
 Phone: 814-849-1643 Fax: 814-849-1638

RESOLUTION OF BOARD OF ASSESSMENT APPEALS

WHEREAS, The Board of Appeals has the power to establish the rules and regulations to be followed by aggrieved parties who wish to appeal the Fourth to Eight Class County Assessment Laws; and

WHEREAS, The Board of Appeals see a need for rules and regulations in general, and in particular where a third party is filing on behalf of the aggrieved owner;

- A. All notices of appeal shall be executed by the owner or taxing district having an interest in the property in question aggrieved by any assessment. In cases in which a corporation shall be the aggrieved party, all notices of appeal shall be executed by an officer of said corporation, or by an authorized employee thereof if accompanied by notarized certification by such employee that he/she is authorized to so act on behalf of the 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 herein before set forth.
- B. In all cases either the aggrieved party or their legal counsel must attend any hearing of an appeal. No person other than the aggrieved party or their counsel may represent the aggrieved party at any tax appeal hearing.
- C. In all appeals involving residential, commercial, or industrial property in which a question of valuation is an issue, the appellant shall produce four (4) copies of a duly signed written valuation or appraisal by the expert(s), Ten (10) days before the date of the appeal hearing.
- D. In the event that any appeal shall involve commercial or industrial property, which is subject to lease or other agreement respecting ownership or use, appellant shall produce copies of the appeal, together with verification or affidavit by the aggrieved party or its; his or her authorized employee or agent that the same constitute all agreements, in all of their terms, touching upon the ownership and/or use of the parcels in question. In the event that the appellant is a lessee, licenses or other party(ies) not holding the title to property, 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 title holder and evidencing notice to the title holder of the taking of the appeal.

APPEAL PROCEDURES AND VERIFICATION OF VALUES

Now THEREFORE, in order to insure the proper competent and efficient administration of assessment appeals with Jefferson County;

BE IT RESOLVED, that effective January 10, 1994, the following rules and regulations shall govern the administration of hearing appeals pursuant to the Fourth to Eighth Class County Assessment Law:

- ALL PARTIES WILL BE REQUIRED TO EXERCISE PROPER AND APPROPRIATE DECORUM DURING THE HEARING
- THESE RULES AND REGULATION SHALL BE APPLICABLE TO APPEALS BY TAXING DISTRICTS
- ADOPTED, THE 26 DAY OF

January 2016, By the
 Jefferson County Board of
 Assessment Appeals.

JEFFERSON COUNTY COMMISSIONERS

 Herbert L. Bullers, Jr.

 Scott North

 Jeffery E. Pisarcik