

**COMMERCIAL AND INDUSTRIAL ASSESSMENT APPEAL FORM**

The undersigned hereby request a formal hearing of appeal of assessment before the Board of Assessment Appeals of Mercer County, 4 Courthouse, Mercer, PA 16137

\*\*\*\*\*

OWNER(S) NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

DISTRICT \_\_\_\_\_ PARCEL NUMBER \_\_\_\_\_

**PROPERTY TYPE: Check and complete proper classification:**

\_\_\_\_\_ COMMERCIAL: USE: \_\_\_\_\_

OWNER OCCUPIED \_\_\_\_\_ TENANT OCCUPIED \_\_\_\_\_  
(ATTACH INCOME AND EXPENSE STATEMENT)

\_\_\_\_\_ INDUSTRIAL: SQUARE FEET OFFICE AREA \_\_\_\_\_

IF LEASED, ANNUAL RENT \_\_\_\_\_ SQUARE FEET PLANT AREA \_\_\_\_\_

\_\_\_\_\_ APARTMENT BUILDING GROSS SQUARE FEET \_\_\_\_\_

(ATTACH INCOME AND EXPENSE STATEMENT) NUMBER OF UNITS \_\_\_\_\_

\_\_\_\_\_ OFFICE BUILDING: GROSS SQUARE FEET \_\_\_\_\_

OWNER OCCUPIED \_\_\_\_\_ TENANT OCCUPIED \_\_\_\_\_  
(ATTACH INCOME AND EXPENSE STATEMENT)

LOT SIZE OR ACREAGE \_\_\_\_\_ PURCHASE PRICE \_\_\_\_\_

ASSESSMENT APPEALED \_\_\_\_\_

REASON FOR APPEAL \_\_\_\_\_

**PLEASE READ BEFORE SIGNING: Any person who knowingly submits information that is false, shall be subject to prosecution as a misdemeanor of the third degree and a fine of up to \$2,500.00.**

**I, certify that all of the above information is true and correct.**

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

(OWNER SIGNATURE)

PRINT NAME \_\_\_\_\_

# MERCER COUNTY BOARD OF ASSESSMENT APPEALS

## APPEAL PROCEDURES, RULES AND REGULATIONS

### GENERAL RULES, COMMERCIAL AND INDUSTRIAL APPEALS

#### A. FILING OF APPEALS

1. **TIME FOR FILING:** All appeals from the Assessment Real Estate must be properly filed with the Board of Assessment Appeals **not later than 4:30 P.M., prevailing time, September 1st**, of each year. Any appeal notice received after the filing date, whether or not the same was mailed prior thereto, will be rejected as untimely filed.

2. **PLACE FOR FILING:** An appeal notice from the Assessment of Real Estate shall be filed with the Assessment Office of Mercer County, #4 Courthouse, Mercer, PA 16137. Appeals may be filed by mail subject to the limitation set forth in Rule #1. Appeals may also be filed in person in the Mercer County Courthouse, Assessment Office, Monday through Friday (excluding holidays), between the hours of 8:30 A.M. and 4:30 P.M., prevailing time.

3. **AGGRIEVED PARTY:** All notices of property assessment appeals shall be executed by an aggrieved party. In cases in which a corporation shall be the aggrieved party, all property assessment appeals shall be executed by an officer of said corporation state 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.

4. **NOTICE OF HEARING:** Notice of the date and time of an assessment appeal hearing will be sent to the owner(s) of record and a third party notice will be sent to appellant's attorney of record or to an authorized representative only upon request of the appellant.

#### B. PRE-HEARING PROCEDURE

1. **EXPERT WITNESS QUALIFICATIONS:** In all cases involving expert witnesses, the written qualifications of the expert witness, including proof of compliance with the Pennsylvania Real Estate Licensing Act and the rules and regulations of the Pennsylvania Real Estate Commission, shall be submitted to the Board ten (10) days prior to any testimony.

2. **EXPERT WITNESS - FINANCIAL INTEREST:** In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue, the appellant shall produce before the appeal hearing, a signed appraisal by the expert to be relied upon by the appellant containing 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 this testimony are based upon any contingent method of calculation relating to the outcome of the appeal.

(over)

3. **APPRAISALS:** In all assessment appeals involving commercial or industrial property in which a question of valuation is an issue and the appellant intends to present to the Board a written appraisal report, the appellant shall produce one copy of said appraisal report ten (10) days prior to the appeal hearing and may not be permitted to express opinions other than those in his report. The Board will not accept the appraiser's certificate or an appraisal letter stating only the appraiser's opinion of value.

### **C. HEARING**

1. **AUTHORIZED REPRESENTATIVE:** 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.

2. **ATTORNEY:** Only Attorneys licensed to practice law in the Commonwealth of Pennsylvania will be permitted to represent clients before the Board.

3. **APPEARANCE OF EXPERT WITNESS:** All appraisal reports will be stricken as inadmissible hearsay, unless the preparing party personally appears before the Board where he or she can be subject to cross examination by all parties.

4. **FAILURE TO APPEAR AT HEARING:** Failure of appellant to appear at the hearing after due notice thereof, shall be considered an abandonment of the appeal and grounds for dismissal.

**FAILURE TO COMPLY WITH ANY OR ALL OF THESE RULES AND  
REGULATIONS WILL CONSTITUTE SUFFICIENT GROUNDS FOR THE  
DENIAL OF THE APPEAL**

Adopted this 26<sup>th</sup> day of February, 2004, by the Mercer County Board of Assessment Appeals.