

ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS & REVIEW

SPECIAL APPEAL FORM

Please read instructions before completing this form.

*All required information must be provided.

DO NOT ATTACH EVIDENCE TO THIS APPEAL FORM. BRING ALL APPLICABLE EVIDENCE TO YOUR APPEAL HEARING. RETAIN A COPY FOR YOUR RECORDS. ALL INFORMATION MUST BE PRINTED

Appeal filed on behalf of: (CHECK ONLY ONE) property owner/other interested party _____
school district _____ municipality _____

NOTE: A Copy of the "Notice of Assessment Change" or "Determination Letter" from the Office of Property Assessments must be attached or the appeal will not be processed and will be returned.

Submit this appeal form ONLY if you are appealing a determination by the Office of Property Assessments for one of the categories listed below. (CHECK ONLY ONE)

- | | |
|---|--|
| <input type="checkbox"/> Notice of Assessment Change with 30-day appeal deadline | <input type="checkbox"/> Interim Assessment |
| <input type="checkbox"/> Clean and Green Abatement | <input type="checkbox"/> Catastrophic Loss |
| <input type="checkbox"/> Local Economic Revitalization Tax Assistance (LERTA) | <input type="checkbox"/> Public Utility Realty Tax Act – (PURTA) |
| <input type="checkbox"/> New Home Construction / Improvements. (Act 202 / Act 42) | <input type="checkbox"/> Tax Exemption |
| | <input type="checkbox"/> Homestead/Farmstead (Act 72 / Act 50) |

* Parcel I.D. Number _____ - _____ - _____ - _____
(A separate form must be used for each parcel being appealed)

* Complete address of property being appealed

*Municipality _____ * School District _____

*Name of property owner(s) as recorded on deed _____

*Type of property Single Family _____ Multi-Family _____ (# of units _____) Office _____ Retail _____ Industrial _____
Vacant Land _____ New Construction _____ Other (describe) _____

*Signature of appellant _____ Date _____

* If other than property owner, identify your interest in the property _____

* Name and mailing address of appellant

* Phone (_____) _____ Fax (_____) _____

Note: If you appoint an Authorized Representative, both the Appellant and Authorized Representative must sign and date this form or it will not be accepted and will be returned.

* Signature of authorized representative, if applicable _____

Name and mailing address of authorized representative _____

Phone (_____) _____ Fax (_____) _____

Note: All notices will be sent to the appellant's mailing address listed above unless you have appointed an authorized representative who will receive all notices on behalf of the appellant.

INSTRUCTIONS FOR COMPLETING THE SPECIAL APPEAL FORM

Rules and Regulations Governing Appeals: The Board of Property Assessment Appeals and Review has enacted Rules and Regulations that explain the appeal process in detail. You are urged to obtain a copy from the Board offices.

When to Use this Form: This form is to be used only to appeal a notice of assessment change issued as a result of an administrative change or an interim assessment or a tax abatement or tax exemption determination issued by the Office of Property Assessments relating to the special categories listed on the appeal form. This form may be used by either property owners or taxing jurisdictions. A Special Appeal must be filed within thirty (30) days of the date of the notice letter or it will not be accepted.

Do **NOT** use this form if you are appealing the assessment of your property as certified by the County in a county-wide reassessment year. Appeals of those assessments must be filed on the regular assessment appeal form by the statutory deadline date.

Do **NOT** use this form to apply for or challenge tax abatements or exemptions. To obtain an application, call the Office of Property Assessments at 412-350-4600. After you have received a determination from the Office of Property Assessments, you may then appeal that decision by using this form and attaching to it a copy of the OPA determination letter.

Taxing jurisdictions who are requesting that an interim assessment be conducted are not to use this form. To request an interim assessment, contact the Interim Assessment Department at 412- 473-3163.

How to complete this form: Simply provide all information that is requested. **Signatures are mandatory.** Any form that is incomplete will be returned with instructions for additional information. Any form that does not include a copy of the OPA determination letter will be returned. Failure to return the correctly completed form within ten days after the date that it is returned to you shall result in the appeal being rejected.

If a taxing jurisdiction is filing the appeal, the correct name and address of the current property owner must be provided and a copy of this appeal must be sent to the property owner at the time it is filed.

Authorized representative: Any individual with an interest in the property may file an appeal and attend the hearing. However, if you wish to have someone else file the appeal and/or attend the hearing, you may appoint an authorized representative to act on your behalf. An authorized representative may be an attorney-at-law or other individual you appoint. Any appeal filed by an authorized representative **must** be signed by the appellant or accompanied by a properly executed Power of Attorney or other written documentation *signed by the* appellant appointing the authorized representative to act on the appellant's behalf. Appeals filed by a representative without documented authorization will not be accepted. If you file the appeal yourself and later decide to have someone represent you at the hearing, you may do so. However, the representative must submit appropriate authorization from you before evidence is presented at the hearing. Otherwise, the hearing will **not** be conducted and will be rescheduled.

Taxing jurisdictions are not required to sign the appeal form if represented by employees or solicitors. If represented by private consultants, both the authorized representative and an authorized taxing jurisdiction employee must sign the form.

Notice of hearing: Appeals of change notices or interim assessments will receive their hearing notices directly from the appeals office with information that may assist you in preparing for the hearing. If you do not receive a hearing notice within six months or have questions regarding the status of these appeals, please contact the appeals office at 412-350-4682. Appeals of catastrophic loss, tax abatement or exemption determinations will receive their hearing notices from the Board. Questions regarding the status of these appeals should be directed to the Board offices at 412-350-4603. . If you have special needs, please contact the appeals office.