



WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES

6820 MARKET STREET

RUSSELL PA 16345-3406

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SUPERINTENDENT

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February 9, 2021

Warren County Commissioners
Warren County Courthouse
204 Fourth Avenue
Warren, Pennsylvania 16365

Re: Request for Records and Information Regarding Real Estate Tax Assessment

Dear Commissioners:

As you know based on discussions with the School Board over the years, the Board has concerns that there are inequities with respect to real estate tax assessment that have resulted from (i) the fact that a countywide reassessment has not occurred since 1989 (triggering the application of common level ratio); (ii) the County's failure to add properties to the tax rolls and re-assess properties, when warranted, in a timely manner; and (iii) tax appeals by those with the financial means to pursue them. The Board's objective is, and has always been, to create equity and fairness with respect to real estate tax assessment and to ensure that all property owners are paying their fair share of real estate taxes, which can only occur if all properties are assessed accurately and in a timely manner.

In order to better assess the level of fairness/equity and in an effort to determine the extent to which the Board's concerns are warranted, the Board is respectfully requesting that the County provide the Board with the following:

1. Documents evidencing the total, countywide tax base each year for the last 10 years.
2. Documents evidencing the total, countywide tax base for residential properties each year for the last 10 years.
3. Documents evidencing the total, countywide tax base for commercial properties each year for the last 10 years.
4. A complete list of properties that are currently exempt from real estate taxation because they are a charitable organization, or otherwise.
5. Copies of all policies, procedures, or other written documents that pertain to the circumstances ("triggers") under which a property is to be re-assessed (when improvements are made pursuant to a building permit, etc.) and the timeframe in which it is to re-assessed by the County.

The Warren County School District does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs, activities or employment practices and provides equal access to the Boy Scouts and other designated youth groups. Inquiries may be directed to Mr. Gary Weber, Title IX/Section 504 Coordinator at 6820 Market Street, Russell, PA 16345 or (814) 723-6900.

6. A complete list of properties that the County has re-assessed due to improvements, or otherwise, each year for the last 5 years and the impact on each property's assessed value.
7. A complete list of properties that the County has identified for re-assessment, but that the County has not yet re-assessed.
8. Documentation evidencing the assessed value that re-assessments have added to the tax base each year for the last 5 years.
9. Documentation evidencing that the County is currently re-assessing properties in a more expeditious manner than it has done in the past.
10. Documentation evidencing the total number of real estate tax appeals that have been filed for residential properties each year for the last 5 years and the resulting total reduction in assessed value for each year.
11. Documentation evidencing the total number of real estate tax appeals that have been filed for commercial properties each year for the last 5 years and the resulting total reduction in assessed value for each year.
12. Copies of all policies, procedures, or other written documents that pertain to the circumstances under which a property is to be added to the tax rolls and the timeframe in which it is added to the tax rolls.
13. A Complete list of each new property added to the tax rolls each year for the past 5 years.
14. Documentation evidencing the assessed value that the addition of new properties to the tax rolls has added to the tax base each year for the past 5 years.
15. A complete List of each property removed from the tax rolls each year for the past 5 years, the reason for the removal, and the decrease in assessed value resulting from the removal.

Please be advised that this not a formal Right-to-Know request, and the District is requesting that the County cooperate in an effort to benefit all taxing bodies and taxpayers by voluntarily providing the requested documentation within 60 days of the date of this letter. In addition, the District's administration is willing to meet with, and would very much like to meet with, the Chief Assessor to discuss the topics covered in this letter.

If the County is unwilling to voluntarily cooperate with the School Board by providing the requested documentation, the District will consider more formal means to obtain the information so that it can assess the level of fairness/equity and determine the extent to which the Board's concerns are warranted

Very truly yours,

Warren County Board of School Directors
Donna L. Zariczny
Board President
