



The appellants then will submit such evidence to the Board to support their case. The Board may require the appellants to furnish additional information or data to consider at arriving at a fair market value. At the conclusion of the hearing and after such review and consideration as may be required, the Board will render its decision. The Board's decision consists of three options:

1. Decrease Market Value
2. Increase Market Value
3. Maintain current Market Value

Testimony regarding taxes, tax increases, percentage of assessment increases, financial ability to pay and related complaints will not be permitted. The sole matter at issue is the fair market value of the property.

In the case of an assessment which includes both land and building, testimony will be accepted concerning the total value only. The Board will not consider the appeal of either land or building as separate from the total.

Juniata County utilizes a base valuation year for assessment of 1974, with a stated ratio of assessment to market value of 100%. Your assessment is therefore expressed in 1974 dollars. The relationship of the base year assessment to current market value of the property is controlled by the Common Level Ratio (CLR) of assessment in effect as of the date the appeal was filed. The CLR presently set for Juniata County by the Pennsylvania State Tax Equalization Board (STEB) will be provided at the hearing.

Your assessment will be equalized with the assessments of properties throughout the entire County by the application of the common level ration of assessment to the Board's finding of current market value.

Pennsylvania Statues, Title 72, Section 5453.702 (b), (1), (2), (c).

(b) In any appeal of assessment the Board shall make the following determinations:

- (1) The market value as of the date such appeal was filed before the Board.
- (2) The common level ratio published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the Board.
- (c) The Board, after determining the market value of the property, shall then apply the established predetermined ratio to such value unless the common level ration published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year being appealed to the Board varies by more than fifteen per centum (15%) from the established predetermined ratio, in which case the Board shall apply the same common level ratio to the market value of the property.

Your appeal must therefore be substantiated by an opinion of current market value of the property involved. You must be prepared to support your opinion by an appraisal using cost, sales of comparable properties, or the income approach for commercial/industrial properties. You may submit a professionally prepared appraisal to substantiate current market value.

**Any appraisals or documents of supporting evidence which will be used to substantiate value at the hearing must be submitted to the Juniata County Assessment Office ten (10) days prior to the date of hearing for forwarding to the Board. All appraisals or documents of supporting evidence received after deadline will be rejected. Five copies of all appraisals or documents of supporting evidence must be submitted.**

The order of the Board shall be entered in the minutes of the Board, and a copy of such order shall be delivered to the person who appealed, either in person or by mail, to the address shown in the statement of intention to appeal within ten (10) days after the hearing on such appeal.

ADOPTED this \_\_\_\_\_ day of December, 2011, by the Juniata County Board of Commissioners.

JUNIATA COUNTY BOARD OF  
COMMISSIONERS

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Jeffrey M. Zimmerman

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Dale S. Shelley

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Teresa J. O'Neal