

RESOLUTION NO. 12 OF 2010

(AMENDING RESOLUTION 25 OF 2004)

**BOARD OF ASSESSMENT APPEALS OF CENTRE COUNTY
APPEAL PROCEDURES, RULES AND REGULATIONS**

On all appeals before the Centre County Board of Assessment, you must complete all forms prior to the hearing.

#1. Time for Filing

All annual appeals must be filed on or before September 1st. Any appeal received after the filing date, whether or not the same was mail prior thereto, will be rejected as untimely filed.

All appeals filed on new assessments or revisions of assessment must be received within forty (40) days of the date of the notice.

#2. All assessment appeals shall be executed by the owner of the property, an authorized representative of the owner, or a lessee responsible for payment of real estate taxes.

#3. For all appeals filed, the following fees must accompany the assessment appeal filing.

#4. Fee Schedule

| | |
|--|-----------|
| Single family residence or single family residential building lot: | \$ 25.00. |
| All others: | \$150.00. |

All fees must be received ten (10) days prior to the hearing date. If fees are not received, appeal will be considered abandoned.

Note: No fee shall be refunded. These fees are only for appeals to be heard by the Centre County Board of Assessment Appeals. **There is no fee for "Assessment Reviews"**.

#5. Notice of Hearing

Notice of the date and time of hearing shall be deposited in the mail twenty (20) days prior to the scheduled day and time to appear.

#6. Failure to appear at hearing

Failure of the appellant/or their representative to appear at the hearing, after due notice thereof, shall be considered an abandonment of the appeal.

#7. Procedure at hearing

A representative of County Assessment Office will introduce the assessment record into evidence. Upon doing so the assessment law places the Assessment Office into a Prima Facia position. This means once the assessment record is entered into evidence, there is a presumption of the law that the assessment is correct unless proven otherwise by the appellants. The burden of proof of value is therefore upon you to establish your case.

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.

Centre County utilizes a base valuation year for assessment of 1994, with a stated ratio of assessment to market value of 50%. Your assessment is therefore expressed in 1994 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 Centre 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 ratio 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 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 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 process, cost, sales of comparable properties, and 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 Centre County Assessment Office ten (10) days prior to the date of hearing for forwarding unto 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 five days after the hearing on such appeal.

AMENDED AND ADOPTED this 26th day of October, 2010 by the Centre County Board of Assessment and Revision of Taxes.

CENTRE COUNTY BOARD OF COMMISSIONERS



Jon W. Eich, Chairman



Rich Rogers



Steven G. Dershem



Denise L. Elbell

Director of Administrative Services