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COUNTY of LUZERNE
P E N N S Y L V A N I A
ESTABLISHED 1 7 8 6

NOTICE

Each year, the State Tax Equalization Board sets a “Common Level Ratio” for each County, based upon real estate sales. The ratio for the year 2017 tax year has been set at 103.8.

State assessment law requires the Board of Tax Assessment Appeals at today’s hearing to determine the value of your property, and apply the applicable common level ratio to it to set your assessed value for the effective year of your appeal.

So, if the Board determines that the value of your property is \$ 10,000.00, when it applies the ratio of 103.8, the Board must set the assessed value at \$10,380.00. In other words, the assessed value used would be \$10,380.00 higher than the value of your property.

If your appeal is a 2017 tax year appeal, the Board will issue its decision to you only after the state has set the 2017 Common Level Ratio. Thank you for your patience and understanding in this regard.

Please be certain to keep this process in mind as you present your case and as you consider the results of this appeal.

7-6-16