

Assessment Reform

Whether or not they are actively considering a reassessment, counties can use the knowledge and resources in newly developed tools to maintain fair and uniform assessment practices on an ongoing basis.

Counties administer the property assessment system that serves as the basis for the property tax, which is the primary source of local revenue for counties, municipalities and school districts. But the reassessment process has its significant challenges and expenses, many born out of a need for changes to the current laws and systems as well as for resources and guidance to help the process go smoothly.

In 2018, the Local Government Commission's Assessment Reform Task Force—with active participation from CCAP and its affiliate Assessors' Association of Pennsylvania (AAP)—completed several important projects that offer tools and suggestions to improve the assessment process on an ongoing basis and to provide education for counties and vendors conducting reassessments.

These best practices and resources include a set of data collection standards to improve the quality of the information on which assessments are based, as well as a self-evaluation tool to help counties evaluate whether they are ready to conduct a countywide reassessment. Model contracting standards are also available as a guide to counties in walking through the assessment process from beginning to end, as are public relations guidelines on communicating with constituents.

These resources now need to be actively shared and promoted among Pennsylvania's counties to help ensure the system is transparent, accurate and equitable for all residents and businesses. CCAP also will be working with AAP to develop training for appeals boards members, which will be required beginning in 2020 under Act 155 of 2018. Further legislative work remains to be done too, as Assessment Reform Task Force bills regarding sales data verification, building permit reform and certification for third party contractors will need to be reintroduced in the 2019-2020 session.

By looking at the assessment system as a whole and taking advantage of the available tools and best practices, counties can offer confidence that assessments are done correctly, fairly and uniformly across the commonwealth.

To learn more about the Assessment Reform Task Force and the tools referenced here, go to www.pacounties.org/GR/Pages/Assessment-Reform-Task-Force.aspx



COUNTIES SUPPORT:

- Encouraging all counties to use the Assessment Reform Task Force tools.
- Active consideration of Task Force legislation in the 2019-2020 session.
- Working with county assessors to develop appeals board training and plan for its deployment.



COUNTY COMMISSIONERS
Association of Pennsylvania

THE VOICE OF PENNSYLVANIA COUNTIES

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