

Assist Counties to Conduct Timely Reassessments



*Pennsylvania counties are responsible for conducting property reassessments to ensure assessed values reflect current market conditions. While state law establishes the framework, counties control the administration, funding, and timing of reassessments. Because property taxes are the primary revenue source for counties, municipalities, and school districts, accurate and up-to-date assessments are essential to fair taxation. **Reassessments are revenue neutral—they do not increase overall tax collections but instead redistribute tax responsibility based on current property values.***

Under Pennsylvania law, counties are solely responsible for valuing and assessing all properties, without state oversight or a supervising agency. At the same time, counties vary widely in population trends, property types, market conditions, and administrative capacity, all of which affect when a reassessment is necessary. Determining the need for a countywide reassessment is therefore a local decision informed by market data, statistical analysis, and staff readiness. While reassessments are critical to fairness and uniformity, they are costly and technically complex, particularly for counties that have not reassessed in many years. State support is essential to modernize assessment systems, promote greater consistency statewide, and ensure counties have the resources needed to conduct timely, fair, and uniform reassessments.

THE FACTS

- Counties decide when to conduct reassessments based on sales ratios, market changes, staff availability, data accuracy, and time since the last reassessment.
- Pennsylvania has no state oversight for property valuation; counties manage complex valuation and data processes independently.
- **Counties differ widely in their approach to reassessments**—some contract the full process, others use hybrid models, and a few conduct the work in-house.
- Costs can be substantial, particularly for counties that have not reassessed in decades. Many counties rely on outdated base-year values, contributing to nonuniformity in assessments.
- **Pennsylvania is the only state in the nation without a statutory requirement for cyclical property reassessments**, which perpetuates long gaps between reassessments and places the full burden of timing, funding, and execution on counties.
- **Conducting a reassessment requires modern tools and accurate data**, including verified sales information, updated maps, property records, zoning information, technological systems, and trained personnel.

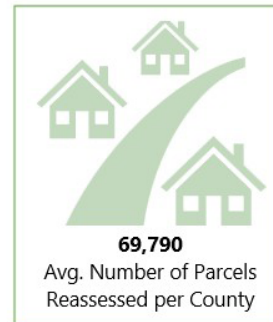
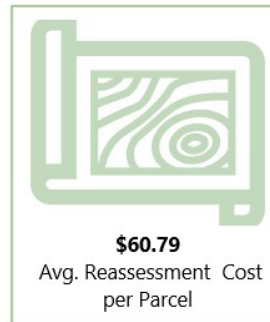
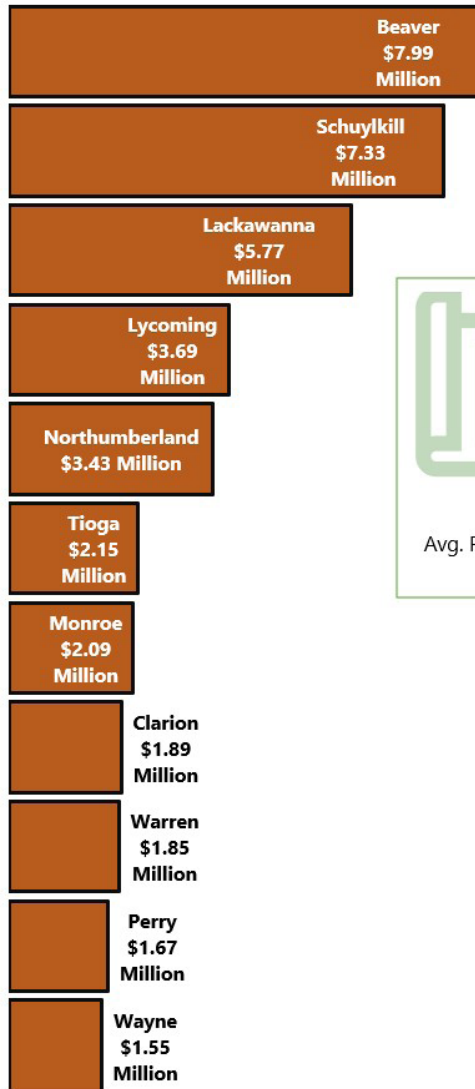
THE BIG PICTURE

Achieving this priority would ensure counties have the resources and flexibility needed to conduct timely, accurate property reassessments that promote fairness, equity, and uniform taxation across the Commonwealth.

COUNTIES SUPPORT

- **Dedicated funding:** Innovative, sustainable funding to support county reassessments efforts, including, but not limited to, the following options:
 - o Establishing a reliable statewide grant program that provides a grant of the greater of twenty-five percent of the state share of realty transfer tax collections generated in the county or \$15 per parcel to any county achieving or maintaining the required measure of equity in its assessment program.
 - o Authorizing a modest recording or deed fee to help offset assessment-related costs and support ongoing improvements to local assessment systems.
- **Modernization and data reforms:** Modernization and data reforms: Improve reassessment efficiency by strengthening sales data verification, modernizing building permit tracking, setting uniform certification standards for third-party contractors, and using advanced statistical analysis of market trends.
- **Systemwide improvements:** Implement statewide best practices and invest in infrastructure to ensure fair, transparent, and uniform property assessments across Pennsylvania.
- **State-county partnership:** Establish a coordinated approach with a designated state agency to oversee funding, develop fair assessment standards, manage funding programs, and audit sales and valuation data.

Cost for Reassessment in Counties that Reassessed Since 2020 *(Inflation Adjusted)*



FOR MORE INFORMATION

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