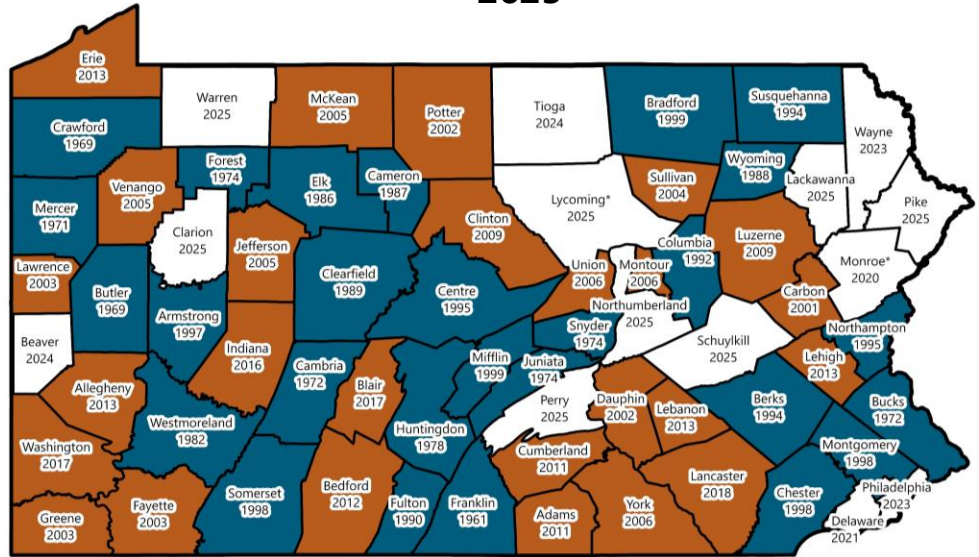


Property Reassessment

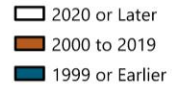
Year of Property Reassessment by County, 2025

Summary

- 40 percent of Pennsylvania counties have not reassessed property values since 1999 or earlier.
- Pennsylvania is one of five states that have no common reappraisals cycle or state / local mandates on when to do reappraisals.
- It is estimated that the average cost to do reassessment is \$3.58 million, or \$60.79 per property parcel.

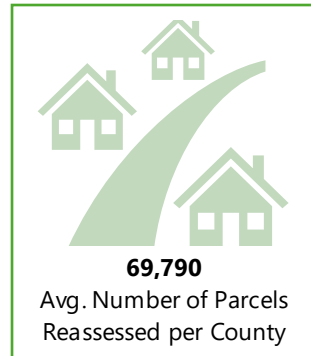
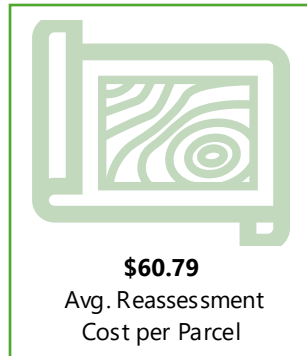


*Reassessment is ongoing or scheduled to begin in 2025



In Pennsylvania, reassessment varies from county to county. Statewide, the average reassessment year was in 2002. According to a CCAP survey of counties that reassessed between 2020 and 2026, the average cost for reassessment was \$3.58 million or \$60.79 per property parcel.

Cost of Property Reassessment in Counties that Reassessed Since 2020*



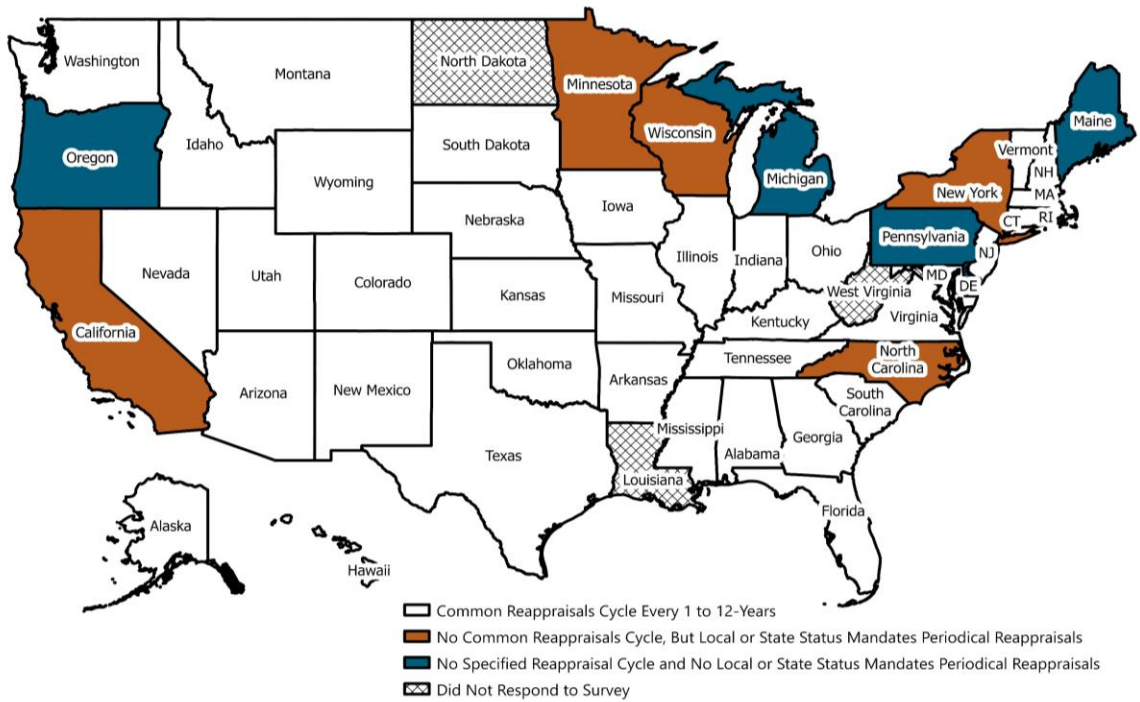
Methodology

Data sources: Cumberland County GIS, PA State Tax, International Association of Assessing Officers (IAAO) and County Commissioner Association of PA.



*Excludes Philadelphia and Delaware counties.

States with Cyclical Property Reappraisals or State / Local Mandates, 2025



Median Sales Value and Median Assessed Value of Valid Residential Property Sales by County, 2024

	Median Sale Price 2024	Median Assessed Value 2024		Median Sale Price 2024	Median Assessed Value 2024
Adams	\$320,000	\$224,450	Lackawanna	\$205,000	\$11,000
Allgheny	\$258,900	\$127,000	Lancaster	\$335,000	\$175,100
Armstrong	\$70,000	\$21,875	Lawrence	\$150,000	\$64,000
Beaver	\$210,000	\$157,850	Lebanon	\$281,500	\$155,800
Bedford	\$182,500	\$109,500	Lehigh	\$325,000	\$161,800
Berks	\$255,000	\$86,100	Luzerne	\$135,000	\$113,000
Blair	\$130,000	\$114,000	Lycoming	\$189,000	\$86,910
Bradford	\$164,000	\$28,400	Mckean	\$72,500	\$39,020
Bucks	\$462,000	\$27,520	Mercer	\$145,000	\$15,600
Butler	\$359,995	\$22,260	Mifflin	\$150,000	\$31,700
Cambria	\$103,250	\$12,395	Monroe	\$297,000	\$126,180
Cameron	\$63,500	\$16,750	Montgomery	\$435,000	\$132,820
Carbon	\$227,000	\$39,900	Montour	\$243,500	\$116,700
Centre	\$335,000	\$56,980	Northampton	\$326,000	\$54,900
Chester	\$500,000	\$161,240	Northumberland	\$110,000	\$10,000
Clarion	\$140,000	\$16,200	Perry	\$225,000	\$129,300
Clearfield	\$135,000	\$12,375	Philadelphia	\$252,000	\$230,800
Clinton	\$181,000	\$92,500	Pike	\$299,999	\$27,230
Columbia	\$180,000	\$25,479	Potter	\$135,400	\$23,160
Crawford	\$135,000	\$22,275	Schuylkill	\$110,000	\$18,750
Cumberland	\$332,990	\$210,600	Snyder	\$212,103	\$22,530
Dauphin	\$246,327	\$95,950	Somerset	\$150,000	\$27,300
Delaware	\$302,399	\$170,750	Sullivan	\$174,500	\$81,700
Elk	\$100,000	\$22,175	Susquehanna	\$185,000	\$32,200
Erie	\$196,250	\$103,740	Tioga	\$180,000	\$154,710
Fayette	\$142,000	\$57,330	Union	\$280,000	\$127,900
Forest	\$93,500	\$14,200	Venango	\$90,000	\$51,300
Franklin	\$278,000	\$21,700	Warren	\$148,500	\$21,020
Fulton	\$187,500	\$40,360	Washington	\$270,000	\$173,600
Greene	\$70,000	\$31,195	Wayne	\$281,500	\$191,700
Huntingdon	\$150,000	\$19,600	Westmoreland	\$217,000	\$19,640
Indiana	\$130,000	\$103,200	Wyoming	\$230,000	\$26,210
Jefferson	\$105,000	\$22,990	York	\$274,900	\$141,040
Juniata	\$180,000	\$13,390			