

## WHY IS SCHUYLKILL COUNTY REASSESSING PROPERTIES?

The last countywide reassessment for Schuylkill County was conducted in 1996.

A lawsuit filed against Schuylkill County by local real property owners in 2018 suggested the County's property assessments were no longer fair and consistent and are in violation of the Pennsylvania Uniformity Clause. Rather than continue with costly litigation, it was determined that a countywide reassessment was the best path forward for equitability and legal compliance. The County entered into a consent decree with the Plaintiffs on May 16, 2022, which mandates a reassessment be completed and new property values implemented no later than January 1, 2026.

## REASSESSMENT TIMELINE

- Field Data Collection will begin in early 2023 and continue throughout the reassessment process,
- Data Verification Mailers will be sent after fieldwork is fully processed.
- Proposed Value Mailers will be mailed to property owners in early 2025.
- Informal Reviews will be scheduled and completed by Vision no later than June 1, 2025.
- An official Value Change Notice will be mailed to property owners by July 1, 2025.
- Formal Appeals with the Schuylkill County Board of Assessment Appeals will be heard in the Fall of 2025.
- New values will be effective for the 2026 tax year.



## WHAT HAPPENS DURING A REASSESSMENT?

A reassessment project begins with data collection. This reassessment is a full data verification project. All properties will be visited.

While the data collection phase is ongoing, assessors will be studying sales and identifying "neighborhoods" to assure the new values will be localized.

State law and the courts require that state-licensed Certified Pennsylvania Evaluators (CPE) consider the three approaches to value, the Market Approach, the Cost Approach, and the Income Approach.

This study of arms-length property sales occurring over 3-5 years allows the assessors to establish parameters to estimate the value of properties that have not been sold. Assessors then review this data and apply the determining factors of the sales analysis to value each property.

A reassessment uses mass appraisal methods and techniques. Mass appraisal is typically done for assessment purposes. In Pennsylvania, the entire county must be done at the same time.

## WHAT IS MARKET VALUE?

Market Value is determined by the activity of people in the Real Estate Market and general economy. The assessed value of your property is based in an analysis of the market.

The market can generally be defined as you, the person who sold the property to you, and the person willing to buy it from you. It is the assessor's job to research and analyze the values in any specific area or neighborhood. In effect, they do what you would do to determine the selling price when putting your property up for sale, except that the assessor has specific guidelines to follow to ensure consistent results for similar properties.

Many internal and external factors are examined and analyzed for each property, including, but not limited to, location, land and improvement characteristics, construction quality, improvement age, topography, zoning, and utilities present and available to a site.

## HOW WILL THIS AFFECT MY TAXES?

Reassessments are required under the Consolidated County Assessment Law 53 PA C.S. § 8823 to be revenue neutral. This means that the total taxes levied by the county, each municipality, and each school district cannot automatically increase the year after a reassessment, and the tax rates are required to be adjusted so that the total taxes levied do not exceed the total taxes levied in the preceding tax year. The purpose of a reassessment is to create an equitable distribution of the tax load.

Historically, based on data that's been published on other countywide reassessments, one-third of the property owners will see a decrease in their taxes, one-third will stay the same, and one-third will see an increase.

After "equalizing the millage", taxing bodies can take a separate vote to raise taxes but the increase is capped at 10% for the county and municipalities and a State cap (typically 2-3%) for school districts.

## APPEAL PROCESS

Property owners will receive a Proposed Value Mailer no later than Spring of 2025. This notice will provide the new estimated Fair Market Value of their property and information about how to take advantage of the informal review process. All property owners can schedule an informal review with Vision staff to discuss and present evidence regarding the property's physical description and characteristics that might affect the value.

An official Value Change Notice will be mailed to each property owner by July 1, 2025. The official Value Change Notice may be appealed by the property owner to the Schuylkill County Board of Assessment Appeals within forty (40) days of the mailing date of the notice. The owner should present their opinion and evidence of value at such a formal appeal hearing.

If unsatisfied with the result of a formal appeal hearing, owners can appeal further to the Pennsylvania Court of Common Pleas.



## DATA COLLECTION PROCESS

Trained data collectors, hired by Vision, will visit properties and obtain accurate physical descriptions and photograph the property.

Data collectors are not authorized to enter Residential households. While on site, data collectors may request to speak to property owners to gather further information regarding interior and exterior property characteristics.

Prior to beginning data collection in a specified area of the County, public notice will be given on the Schuylkill County website. Local municipalities and law enforcement will be notified of the data collector presence in that area, along with anticipated dates of activity for data collection. All data collectors will have proper and authorized identification. If an individual approaches you as a data collector, but cannot produce proper credentials, you should not permit him/her onto your property; the police and Reassessment Office should be notified immediately.

The collected data will be computerized and quality checked by Vision staff to ensure precise, up-to-date information in order to arrive at an accurate market value.

## WHO IS CONDUCTING THE REASSESSMENT?

Schuylkill County has contracted with Vision Government Solutions, Inc. to conduct the countywide reassessment. Vision is responsible for exterior physical inspections of every property within the County to determine any changes in physical characteristics, added improvements, or other factors that may affect the property's value.

In addition, Vision will also be responsible for updating the Assessment Office's computer software, distributing data mailer surveys, and conducting in person Town Hall style meetings.



## CONTACT INFORMATION

SCHUYLKILL COUNTY REASSESSMENT OFFICE

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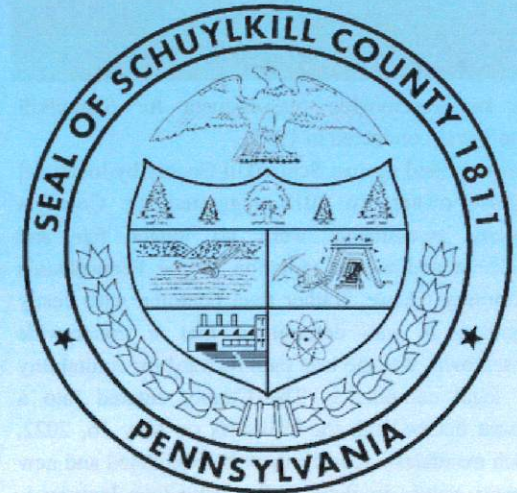
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Find more information at:

[www.vgsi.com/schuylkill](http://www.vgsi.com/schuylkill)

and

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# UNDERSTANDING THE SCHUYLKILL COUNTY REASSESSMENT