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For Immediate Release
From the Office of the Commissioners
Clarion County

Re: Clarion County – 2024 Reassessment Project

The Clarion County Commissioners have approved a full reassessment for the properties within the county. The project is expected to begin in the spring of this year and culminate with a full reassessment. Properties will be valued as of January 1, 2024. The new countywide tax base will be used to levy real property taxes for 2025.

Real estate taxes are calculated for each property annually, based on the Fair Market Value at a given point in time, referred to as the base year. This base-year value is used for assessments until a new base year is established by a countywide reassessment. The current base year for Clarion County assessments is 1975. That is when the last countywide reassessment was completed.

Over time, property values become inconsistent, unjust, and just too old to reflect current trends and changes in the value of real estate. Property values throughout a county appreciate at different rates; market changes create a lack of uniformity, resulting in owners paying more or less than their true proportionate share of the tax burden. The primary object of a reassessment is to establish fair and equitable assessments.

There are several counties in Pennsylvania that are currently undergoing reassessments as a result of formal court orders to do so. The Clarion County Commissioners have elected to undertake this project proactively claiming, “it’s the right thing to do; the values and tax burden are not shared equally among the residents within the county. Should a lawsuit occur, the county would lose.” The legal process would generate significant legal fees for the county, in addition, the procedures and timeline would be dictated by a court that may or may not fully understand the processes.

It is not a tenable situation to continue to use values generated in 1975, knowing that there are properties that are in the same neighborhood that have disproportionate values and therefore different tax burdens. Clarion County has contracted with Vision Government Solutions to complete a reassessment project and to ensure that the values are fair and equitable.

A reassessment does not necessarily mean that your taxes are going to increase as a result of normalizing values with the current market. By Pennsylvania statute, all taxing districts are required to lower their tax millage by the same ratio that the tax base increased. For example, if the county’s tax base were to double, then the county’s millage rate would be reduced by one-half, making this process revenue neutral. Based on a typical countywide reassessment, about one-third of the tax base will see a

decrease in their tax bills, one-third will stay the same, and one-third will pay more. A change to an individual's property taxes depends on whether the increase in the 1975 value to a January 1, 2024 market value is more or less than the average increase experienced in the taxing district.

It is important to understand that a reassessment will determine the current fair market value of every property in the county. The process equalizes the values of all properties resulting in a fair and equitable distribution of the tax burden.

Over the next few weeks, additional information on the reassessment process will be available on Clarion County's Reassessment website, <https://www.vgsi.com/clarion-county-reassessment/>. If you have questions about the reassessment project or need additional information, please contact the Clarion County Assessment Office at (814) 226-4000.