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For Immediate Release From the Office of the Commissioners Perry County

Re: Perry County - 2025 Reassessment Project

The Perry County Commissioners have approved a full reassessment for the properties within the county. The Project is expected to begin in December and culminate with a full reassessment. Properties will be valued as of January 1, 2025. The new countywide tax base will be used to levy real property taxes for 2026.

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 is used for assessments until a new base year is established by a countywide reassessment. The current base year for Perry County assessments is 2010. 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 appreciate/depreciate 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 Perry 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."

It is not a tenable situation to continue to use values generated in 2010, knowing that there are properties that are in the same neighborhood that have disproportionate values and therefore different tax burdens. Perry County has contracted with Vision Government Solutions to complete a reassessment project and to ensure that the values are fair and equitable.







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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.

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 Perry County's Reassessment website, <u>https://www.vgsi.com/perry-county-reassessment</u>. If you have questions about the reassessment project or need additional information, please contact the Reassessment Team by calling 1.800.569.6022 or by email at <u>perryreassess@vgsi.com</u>.