

HOW IS A REASSESSMENT DONE?



1. Properties will be visited to obtain accurate property descriptions and photograph structures. The collected data will be computerized and quality checked.



2. Real estate market studies will be conducted to develop formulas for estimating the Fair Market Value for each property, as of January 1, 2026.



3. Final estimates of value will be determined after consideration of all appropriate approaches to value.



4. Property owners will receive a preliminary notice of their new assessed values.



5. Informal reviews can be scheduled to give property owners a chance to ask questions, verify information, and present facts about the property that might affect the value.



6. Property owners will receive a change of assessment notice indicating their new assessed value. The notice will also project Clean and Green values for properties of 10 or more acres in size.



7. If owners dispute the new value, they may appeal to the Board of Assessment Appeals and present their own evidence of Fair Market Value.



8. An owner may appeal the decision of the Board of Assessment Appeals to the Court of Common Pleas.