

Frequently Asked Questions

This year, Delaware County will complete a court-ordered reassessment of residential and commercial properties. The reassessment was ordered in 2017 to address what the court found to be inequities between and among property owners and communities that had developed since the previous assessment two decades ago.

The reassessment process was conducted by Tyler Technologies, nationally recognized experts, which surveyed approximately 200,000 properties over a two-year period. New assessment values are being set at what is projected to be the fair market value of the property (i.e. the amount the property could be sold for) as of July 1, 2019.

The county, as well as every municipality and school district, are prohibited by law from using the reassessment to raise additional revenues. Following the reassessment, millage rates will be adjusted up or down or remain the same to ensure no additional revenues are collected as a result of an overall increase in market values.

While it is too early to determine whether the value of an individual property may increase, decrease or stay the same -- and with any change, a corresponding change to an owner's tax bill -- there are multiple opportunities to appeal your property's valuation if it appears to be too high, including through both informal and formal processes.

Please see the below Frequently Asked Questions (FAQ):

Q: Why did the County reassess property values?

A: The reassessment is being done as a result of a Court Order issued in 2017. The court determined that property values had changed significantly enough since the previous reassessment twenty years ago to create serious inequities in the value of real estate, and hence in the taxes being paid by property owners, across the County. The new assessed value will be based on what is believed to be market value for the property as of the July 1, 2019 valuation date.

Q: When will the new assessed value take effect?

A: January 1, 2021

Q: When will I receive the new assessment?

A: You will receive a preliminary market value in February or March of 2020, with final assessments expected in July 2020.

Q: How are the new values being set?

A: The assessment was done by Tyler Technologies, a nationally recognized firm, under contract with the county. The market value of the property is determined by using existing property data. Digital photos were taken of all improved properties (parcels with structures), and then data mailers were sent to ask property owners to verify that

the collected data was correct. Tyler analyzed recent sales of similar properties, and considered construction costs and income and expense information, when appropriate. They also took into account the impact of houses being on busy streets or adjacent to commercial uses. They did not look at deeds or consider issues with a property that were not apparent from a visual inspection.

Q: What is market value?

A: There are several long explanations of market value, but simply put, it is the most probable price a willing buyer would pay a willing seller for a property on the open market if neither party is under pressure to buy or sell.

Q: How can I determine whether my new value is correct?

A: The key question is: could you or would you sell the property for the amount listed as its new assessment? You can check this against sales of similar properties in your neighborhood. Tyler has taken into consideration sales of nearby comparable properties that are recorded in the two-year period of July 1, 2017 through July 1, 2019 in setting their values. You can check recent transactions through websites such as Realtor.com, Trulia, and Zillow or by asking real estate professionals, including licensed realtors, about sales in your neighborhood. Tyler will not be able to consider sales recorded after July 1, 2019, for purposes of setting the valuation because of the state law requirement that the values be set as of a specified date. If you feel that the final value you receive in July does not accurately reflect the market value of your property, you can file a formal appeal with the Board of Tax Assessment Appeals. The deadline for formal appeals is being extended to September 1, 2020. It may be helpful to obtain an appraisal from a credentialed appraiser for a formal appeal, but an appraisal is not required for residential appeals.

Q: Will the county, school, or municipalities collect more taxes as a result of the reassessment?

A: Under state law, a reassessment cannot increase or decrease overall tax revenue. Rather, it is intended to redistribute the total tax burden fairly. Following the reassessment, all taxing districts (the county, all municipalities, and school districts) will be required to adjust the tax millage rates in order to assure tax neutrality. The statute requires the municipal taxing districts to set the revised tax millage rate based on the reassessed property values at a rate that yields the same tax revenue as the municipality received in the prior tax year.

Q: Does the County Reassessment Project affect my county, municipal and school taxes?

A: It may. A resident's county, municipal and school taxes are all based on the assessed value of a property. While the overall impact on a community is designed to be revenue neutral, individual property owners may see their taxes decrease or increase.

Q: Can a municipality otherwise increase taxes?

A: A municipality may, by separate and specific vote, seek to increase the initial tax neutral millage rate. Any increase would be limited to 10% above the previous year's total tax revenues. Additionally, tax millage rates established by a School District following a Countywide Reassessment may be further limited by the Taxpayer Relief Act. See, 53 P.S. §6926.327.

Q: Should the preliminary assessed value be the same as the purchase price for my property?

A: The goal of the assessment equity project is to determine the fair market value of every property in Delaware County. If you purchased your house within the past year and if the purchase was on the open market and had no unusual conditions, the appraised value on your notice should be reasonably close to the sale price, but probably will not be the exact amount. Just because one person is willing to pay a certain amount for a property doesn't mean that the majority of buyers would be willing to pay the same price. During the valuation process, each property is compared to up to five similar properties to determine the most probable selling price. While sale prices may vary slightly, even for identical properties, the assessor must be equitable in his valuations. Therefore, similar properties will have the same appraised value, even if they might sell for a little more or less than the appraised value.

Even if you appealed your value (assessment) in a prior year to the Assessor's Office, or to the Board of Assessment Appeals, and the value was adjusted, the revaluation appraises each property as if it had not been valued before. Any prior changes are not considered since those changes were based on the old base year value for all of the properties in the County. The new value you receive should be a reasonable estimate of market value and equitable with surrounding properties of a similar type.

Q: Are exemptions included in this preliminary value?

A: Any existing exemptions are not included in your preliminary value, but will be in the taxable value you receive from the County after the reassessment. (Taxable value equals the assessed value less any exemptions that may be applicable). Questions concerning exemptions must be directed to the Assessor's Office. Assessment Phone: 610-891-4879

Q: What if I feel the preliminary value is not close to my property's value?

A: If you feel that the value is not reasonably close, make an appointment for an informal review to go over the data and value. Data compiled during the revaluation will be available for inspection at the informal review. You should bring copies of documentation to the hearing that you want the assessors to consider in reviewing the value.

Q: When will I learn the results of the informal review?

A: No value changes will be made at the informal review, but all information you supply will be reviewed. You will know if the value was revised when you receive your formal 2021 valuation notice in the mail in early July.

Q: What if I am still not satisfied with my assessment?

A: If you disagree with the results of the informal review, your next step would be to file a formal appeal with the Board of Assessment Appeals.

Q: If I don't schedule an informal review, do I lose my right to file a formal appeal?

A: No. You are not required to attend an informal review in order to file a formal appeal with the Board of Assessment Appeals. Even if you chose not to schedule an informal review, further legal review is available if you have filed an appeal with the Board of Assessment Appeals.