



Delaware County Tax Reassessment & Appeals FAQ

What was the County reassessment process and why did it happen?

In 2017, the County was ordered by the Delaware County Court of Common Pleas to conduct a countywide reassessment of all property in the County. The court-ordered reassessment included all residential and commercial property as well as taxable and exempt property held by governments, churches and other institutions.

In 2017, the members of County Council (none of whom are still serving) hired Tyler Technologies, the company that performed the first and only previous countywide reassessment for Delaware County in 1999. Tyler is one of few companies that provides reassessment services on a sufficient scale to accommodate the reassessment of a county of our size. It is a highly reputable firm and provides similar services to other counties around the Country.

What was the purpose of the county wide reassessment?

The goal of the court ordered reassessment was to more equitably distribute the tax burden based on July 1, 2019, property values. Under Pennsylvania law, no taxing authority – neither the County nor local school boards – may increase the total amount of taxes collected through an assessment, although individual assessments will likely change. Delaware County was the only county in the region to not raise taxes last year.

The Court ordered the reassessment in response to two residential tax appeals originally filed in 2015. The property owners were able to show that their new construction homes were assessed at the fair market value while homes built prior to the last reassessment were assessed at values that did not reflect a change in value occurring since 1999. In other words, they were able to show that the property assessments in Delaware County were no longer “uniform” as required by the Pennsylvania constitution. Because the assessments were not uniform, some properties were paying too much in tax while others with underassessed properties were paying less than their fair share.

Measured against nationally-recognized standards of assessment equity, the countywide reassessment met the requirements set by the previous Council. It is still possible that an individual property may be assessed too high -- because of an error in the property description, because of a math error or because it was compared to the wrong sales data, etc. – which is why Tyler conducted an informal appeal process before rolling out the final assessments last year. There is also a built-in opportunity to appeal assessments every year.

What can I do about my taxes if I think the reassessment is wrong?

If you think your assessment is too high, the best way to address that is by appealing your assessment. The County assisted Tyler with an informal appeals process last year and the Board of Assessment held formal appeals of reassessed values. As tax bills have arrived, the full impact of the shift in tax burdens is being felt. The appeals process can still correct errors and can always be used to challenge the value.

Property owners can appeal their 2022 tax year assessment by submitting the short County property tax assessment appeal form **by 4 p.m. on Monday, Aug. 2**. Go to <https://delcopa.gov/treasurer/boa.html> and scroll down to the link to the 2022 appeals form. If you do not have access to the Internet or a printer, you can pick up a copy of the form at the County’s Assessor’s Office at Government Center or call the Assessor’s Office at 610-891-5127 and ask that one be sent to you. There is no cost to appeal the 2022 assessment.



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Property owners have the right to appeal your assessment every year by the first business day in August. The Board of Assessment normally considers only the value of a property when hearing an appeal and does not look at the assessments of neighboring property. However, it is possible that an error was made in the assessment of any individual policy. If you believe that an error is the only way to explain why a seemingly similar property has a much lower assessment than your property, you should appeal and cite a possible uniformity problem. The assessor can only correct errors when they are identified. If you do not know if your problem is one that requires correction or if there is a value difference and you cannot reach the Assessor's Office prior to the appeal deadline, you should file an appeal to preserve your rights. If the Assessor's Office is able to explain the difference, you will be able to withdraw your appeal prior to a hearing.

Why did the burden shift slightly between residential and commercial businesses?

Pennsylvania's uniformity standard requires commercial and residential properties to be taxed at the same rate. In communities where there has been more new housing construction than new commercial construction and in markets where housing values have increased faster than commercial values, the overall tax burden will fall more heavily on residential properties. The shift is the result of market changes and is not a matter of government policy or assessor discretion. Pennsylvania would have to change its constitution to shift a fixed percentage of the tax burden to a particular kind of property. Alternatively, the General Assembly and Governor could provide school districts and local elected officials with alternatives to the property tax for funding schools and municipal governments.

Why did everyone see school tax increases as a result of the reassessment?

The reassessment did not generate any additional tax revenue for school districts. However, within any given district the tax burden may have shifted among property owners depending on how much the value of each property in the district increased in value. Please note that there are also properties that saw **tax decreases** as a result of the reassessment, not because the values went down, but because the values did not go up as much as other houses. This is typically the case with newer construction that was already assessed closer to market value. It is possible that particular neighborhoods within a school district saw similar increases in property taxes because the houses in that neighborhood went up at a similar rate.

Property owners in districts made up of more than one municipality will likely see different percentage increases in their municipal property tax and their school taxes because properties in any given municipality within a district may have gone up more than the values of properties in the other municipalities in the district. In school districts like Haverford and Radnor, property owners should see a similar percentage increase in both their municipal property tax and their school district tax because the school district consists only of properties in that municipality.

This process is supposed to be revenue neutral. Why did my taxes still go up?

The process is required by law to be revenue neutral, but that does not mean the taxes levied on an individual property will remain the same. There are two components to tax bill changes this year: 1) the countywide reassessment, which redistributed the property tax burden among property owners without changing the total property tax dollars the county, municipality or school district could collect, and 2) any change in millage a municipality or school district may have made. The County did not increase the amount of property taxes collected in 2021. Property owners may have experienced an increase in their County property taxes because the value of a property increased more on a percentage basis than similar homes in other areas.



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Why don't the County property records properly reflect the changes my neighbors made to their houses so that their new assessments are too low?

In Pennsylvania, municipalities are responsible for building permits. State law also requires municipalities to provide copies of building permits and new certificates of occupancy to the County Assessor's Office so that the County can update its property records and do interim reassessments for individual properties when new construction or major renovations are completed. Unfortunately, the County does not have any direct means of enforcing this municipal obligation and not all municipalities in Delaware County report building permits. The County assessors do review all building permits that they receive and update property descriptions for material changes. If a municipality does not provide the permits, the property records in that jurisdiction will not be updated. As part of its contract with the County, Tyler Technologies did some updating with aerial photography and some spot check drive by verifications. However, in 2017, the Council that entered into the contract with Tyler did not seek individual property reviews. Instead, Tyler sent out property descriptions that would be used to set the values to all property owners and asked for updates and used the informal assessment hearing process to update descriptions. Again, they could only value properties based on the information provided.

If you think that the property records for your municipality are not current, contact your municipality or the County assessor's office to determine whether your municipality regularly provides building permits to the County. Urge your school district to pressure your municipality to provide the data necessary to allow for updated reassessments for substantial renovations. If changes that should result in a new assessment are not reported to the County assessor, the property tax burden will not be uniform and your school district will not be collecting all of the revenue it should be permitted to collect.