Assessment Administration-Basic

2026 Conference

November 16, 2026

Introduction

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Assessor's Responsibilities §8831

Advalorem Taxation **(Is Latin for at value)**

Based on the value of tangible and intangible property.

Taxes are levied according to the value of property.

Pennsylvania has a base year system.

Act 28-CPE Certification

- Covers all Assessors and Personnel from Mass Appraisal Companies.
- Certified by the State Board of Certified Real Estate Appraisers.
- High School diploma or equivalent of two years assessing experience.
- 18 years of age.
- Resident of Commonwealth at least (6) months.

- File declaration of intent with State Board of Real Estate Appraisers to obtain designation.
- Complete 90 hours of basis course study.

- Certification requirements must be met by all Assessors within (3) years.
- Recertification every two (2) years. Must accumulate 28 hours.
- State Board of Real Estate Appraisers approves the courses.

Importance of Continuing Education

- Acquire Recertification Points.
- Keep current with changes and procedures. This field is always changing
- Opportunity to receive knowledge from others in the Assessment Field

The Assessment Office – Record Rentention§8834

It shall be the duty of the County Assessment Office to maintain a permanent records system consisting of the following:

Tax Maps

- Maps of the entire county drawn to scale of aerial maps which indicates all property lot lines set forth with dimensions for the respective parcels or lots by a number system.
- Many Counties now have GIS Map. (Geographic Information System)
- Not a legal document.

Property Record

- Identifies the property location.
- Uniform parcel identifier number.
- Acreage or dimensions.
- Descriptions of improvements.

- Owner’s name and mailing address.
- Date of acquisition.
- Purchase Price if any, set forth in the deed.

- Assessed Valuation
  - Land Value
  - Improvement Value
  - Total

Public Records

Right to Know Act

(65 P.S.§67.101, et.seq.)

- County should adopt a resolution.
- Appoint a Right to Know Coordinator.

- All request should be submitted in writing, verbally (in person or telephonically) or by email.

Inspections

- Assessment rolls shall be open to public inspection at the County Assessment Office during ordinary business hours as of July 1st.
- The County Assessment Office must make publication in one or more newspapers of general circulations within 15 days after the completion as follows:

- The fact that the assessment roll has been completed.
- Place and time that the assessment rolls have been completed.
- Right to file in writing an appeal from an assessment, on or before the first day of September or an earlier date designated by the County Commissioners.

Annual Statutory Dates§8844

Certification of Tax Roll-Section F

- Assessment Office shall prepare (3) copies of the assessment roll and deliver on or before November 15th with its certificate that each copy is a true copy of the original assessment roll to:

- County Tax Base
- Municipality Tax Base
- School District Tax Base

Appeal Deadlines -Section C

- Annual Appeals
- Initiated by the property owner without any change in the assessment.

- The Appeal is filed with the Board of Assessment Appeals or Board of Assessment and Revision of Taxes.
- Deadline to file September 1st.
- Appeals must be completed by October 31st.
- Filing fees may vary by Counties.

Change of Assessment Notice Appeal

- May also be referred as Administrative Appeals.
- Filed with the Board of Assessment Appeals on or before 40 days from the date of the change of assessment notice.
- Filing fees may vary by Counties.

Prospective Year Splits

- May vary by Counties.
- Become taxable for the following tax period.
- Value at base year values.
- Issue change of assessment notices.

Appeal Boards
4th – 8th Class Counties

Appointed Board vs. Commissioner sitting as BOA

§ 8851 Subchapter E

Appointed Board

- Three or four members appointed by Commissioners. Usually follows the political affiliation of the County Commissioners.
- Politics usually do not affect the appeal process.
- May have to work around board schedules.
- May be conflicts with the Solicitor.

Commissioners

- Easier schedule to work with.
- No Solicitor conflicts.
- Hearings sometimes become very political

Rules of Procedures for Appeal

- Times for filing appeal, place for filing, allotted time.
- Types of appeals that can be filed.
- Who can file and sign appeal, authorized representative

- Written presentation, presumption of value, evidence, income and expense statements.
- Continuance of appeal hearing, Postponement.
- Notice of hearing

Assessment Appeal Board- Hearings §8844

Burden of Proof

The law presumes that the assessor's value to be correct until proven otherwise by the property owner.

- The property owner has the burden of presenting evidence to the Board of Assessment Appeals to substantiate his/her opinion of market value.
- An appeal opens the property assessment for reevaluation.

- As a result of an appeal, the property assessment may, by law, be lowered, raised, or remain the same.

Board Determinations- Section E (2)

- Board shall determine the market value of the property.
- Apply established predetermined ratio to the value.
- Apply common level ratio last published by the State.
- Varies more than 15% from the established predetermined ratio.

Related Subjects on Appeal Procedures

- Appeal filed with the Court of Common Pleas.
- Owner has (30) days from the Boards decision to file objections with the Court.
- Appraisals required or not?

Exemption §8812

Religious

- All churches, meetinghouses or actual places of regular stated religious worship, with the ground annexed necessary for their occupancy and use are exempt.

- Parsonages are taxable.
- This may vary by Counties.

Act 55 – Purely Public Charity Act

All entities seeking tax exempt status must meet the following requirements to be considered a "purely public charity":

HUP Test

1. The organization must advance a charitable purpose.
2. The organization must operate entirely free from private profit motive.

3. The organization must donate or render gratuitously a substantial portion of its services.
4. The organization must benefit a substantial and indefinite class of person who are unable to provide themselves with what the organization provided for them.
5. The organization must relieve the government of some of its burden.

Veteran Exemption

Disabled Veterans' Real Estate Tax Exemption under Article 8, Section 2c of the Pennsylvania Constitution and 51 Pa. C. S. Ch. 89

- County Assessment Office date stamps the application for determination of financial need for Real Property Tax Exemption (OVA-BVP Form 001) rev.
- The date stamp is the activation date that the Department of Veterans Affairs Uses.

- Exemption covers all acreage and the principal dwelling of the applicant.
- There is a five-year renewal for determination of continued financial need.

Assessment of Mobile Homes §8821

What constitutes permanent attachment?

- Building permanently attached to the land or connected with water, gas, electric, or sewage facilities.

Mobile home park owner's responsibilities- Section B

- Maintain a record of leases for inspection by Assessment Office.
- End of month file report for arrivals or departures of mobile homes. Including make, model, manufacture year, vin number, and serial number of mobile home.

Act 319 – Clean and Green

- State rates v. base rates
- Application deadline
- Clean & Green rollback
- Classifications
- Split-off/separation
- AND SO MUCH MORE!!!

Pennsylvania Act 29 of 2026 – 68 Pa.C.S. Chapter 25

County Property Contact Information List

The Assessment Office is required to maintain:

Owner Name, Business Owner, Limited Liability Company Authorized Property/Code Contact for Business or LLC.

Owner/Representative Certification

Residential Address

City/State/Zip

Phone Number & Email Address

Phone Number & Email Address
Owner/Representative Certification
Residential Address
City/State/Zip
Phone Number & Email Address