

Appeal Deadlines on Horizon for Pennsylvania Property Owners Economic Downturn Makes it Especially Important to Evaluate Assessments

by Randy L. Varner

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Pennsylvania property owners should be aware of swiftly approaching tax assessment appeal deadlines throughout the Commonwealth.

Berks, Bucks, Chester, Dauphin, Delaware, Erie, Lancaster, Lehigh, and York Counties have a deadline of August 1 for their annual appeals. If you own properties in those counties, time is quickly running out to evaluate your assessment for possible appeal.

With the exception of Allegheny County with its March 31 deadline, most other counties not using 2010 as a countywide reassessment year have a filing deadline of September 1 for their annual appeals. For those counties undergoing countywide reassessments (including Cumberland and Adams Counties), the appeal deadline will appear on the face of the reassessment notice (and may have already passed for this year). Even if you have missed the deadline for appealing a reassessment notice, you still can challenge the amount of that assessment during the annual appeal process in 2011.

Evaluating your assessment now is especially important given the recent economic downturn that has seen the fair market values of many properties decrease significantly. While fair market values have been declining, many property owners have been paying too much in taxes based upon stale assessments that have not taken into account the economic climate. Property owners can get a rough idea of whether their current assessments are overstated by taking what they believe to be the fair market value of the property and multiplying it by the common-level ratio determined by the State Tax Equalization Board (the ratios can be found at www.steb.state.pa.us). If the result is less than the assessed value of the property, the assessment is too high and an appeal should be considered.

Also, your company should be sure that no exempt items are included in your assessment, such as machinery, tools, appliances and other equipment contained in a mill, mine, manufacturing or industrial establishment.

For those considering an annual appeal, we can help you evaluate whether your assessment is appropriate in light of its current fair market value. Please contact Randy Varner at rvarner@mwn.com or 717-237-5464 or another member of the SALT team for assistance.

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