

Pennsylvania Property Tax Assessment Update: Annual Appeal Deadlines Are As Early As August 1, and STEB Releases This Year's Common Level Ratios

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Assessment Appeal Deadlines Change in Five Counties

Within the past year, five counties changed their appeal deadlines: **Cambria, Fayette, Indiana, Lawrence, and Montgomery Counties** moved their annual appeal deadlines from **September 1 to August 1**.

With the exception of Allegheny County, and absent a countywide reassessment or ratio change, Pennsylvania property tax appeal deadlines for the upcoming tax year fall between August 1 and the first Monday of October. The annual deadlines for assessment appeals in Pennsylvania are as follows:

August 1: Bucks, Cambria, Chester, Dauphin, Delaware, Erie, Fayette, Indiana, Lancaster, Lawrence, Montgomery, Northampton, Lehigh, York

August 15: Berks

August 31: Butler, Luzerne, Wyoming

September 1: Adams, Armstrong, Beaver, Bedford, Blair, Bradford, Cameron, Carbon, Centre, Clarion, Clearfield, Clinton, Columbia, Crawford, Cumberland, Elk, Forest, Franklin, Fulton, Greene, Huntingdon, Jefferson, Juniata, Lackawanna, Lebanon, Lycoming, McKean, Mercer, Mifflin, Monroe, Montour, Northumberland, Perry, Pike, Potter, Schuylkill, Snyder, Somerset, Sullivan, Susquehanna, Tioga, Union, Venango, Warren, Washington, Wayne, and Westmoreland

October 1: Philadelphia

Absent from the above list is Allegheny County, which is already in the midst of hearing 2012 and 2013 appeals following a countywide reassessment. Bedford, Erie, Lebanon, and Lehigh Counties are undergoing reassessments, and Huntingdon County approved a stated ratio change.

We are well prepared to assist property owners and tenants with the responsibility for these taxes with an evaluation of whether to file a tax appeal. If you received a reassessment or ratio change notice and have questions regarding the appeal deadline for the subject property, please contact us.



STEB Releases the Common Level Ratios

By July 1 of every year, the Pennsylvania State Tax Equalization Board is to publish the latest Common Level Ratio figures for each of Pennsylvania's 67 counties. The annual publication of these ratios figures prominently in the evaluation of whether to file a tax appeal for the upcoming tax year because the Pennsylvania law contemplates that in nearly all tax assessment appeals, the county's Common Level Ratio is to be applied to a property's current market value in order to achieve the appropriate assessment.

For the second year in a row, the State Tax Equalization Board delayed in approving and publishing final Common Level Ratios. These figures were finally approved and published earlier this week, with the exception of the figure for Philadelphia County, which still is to be determined.

Because of the short period of time between when the Common Level Ratios are to be released and the first appeal deadlines, property owners have a narrow window of time to analyze their assessments upon the ratios that will ultimately be applied in an appeal. This year's delay of the issuance of the new ratios, and the shift in the appeal deadlines for five counties, only further narrows this window of opportunity.

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