

Heightened Public Awareness & Communication During a Reassessment

1. COMMUNICATION

- Key Factor in making people aware
 - Who is our audience
 - Public
 - Client
 - New/Media
 - What are their limitations
 - Outreach
 - Timeframe
 - Resources
 - Cost
 - Resolution to limitations
 - Plan ahead
 - Be efficient
 - Be thorough
 - Have a backup plan
 - Find & utilize resources
 - Online
 - County personnel
 - Public records

2. 5 Ways for public to get involved in the Reassessment process

1. Public Meetings
2. Data Collection
3. Data Mailer/Income & Expense Forms
4. Informal Reviews
5. Formal Appeals

3. PUBLIC MEETINGS

- a. Media (News/ Newspapers)
 - i. Facebook
 - ii. County Website
 - iii. Reddit
 - iv. TikTok
 - v. Neighborhood
 1. Pros vs Cons
 - i. Pros: Mass Communication, Keep Public informed, Instant access to information, Increase Public engagement
 - ii. Cons: Misinformation, Information overload, Digital Divide
- b. Recorded meetings
 - i. Pros vs Cons
 1. Pros: One question = one consistent answer, available for viewing anytime, reliable resource

- 2. Cons: Production costs, time & planning of meeting, limited community engagement
- Public Q&A sessions
 - Pros vs Cons:
 - Pros: Questions asked receive immediate answers, public can obtain contact information and additional resources
 - Cons: Time limits on questions, questions may not reflect subject of meeting, unable to answer property specific questions as data is unavailable

4. DATA COLLECTIONS

- a. One-on-one with property owner
 - i. Property owner feels this is optimal opportunity to get questions answered
 - 1. WHY?:
 - a. We come to them
 - b. Somewhat private
 - c. In their 'comfort-zone'
 - d. Can explain exterior damage and interior damage for the data collector to make note

5. DATA MAILER/INCOME & EXPENSE FORM(S)

- a. Privacy of their home/business
- b. Information provided is on *their* terms and conditions
- c. No back-and-forth (they are in control)

6. INFORMAL REVIEWS/FORMAL APPEALS

- a. Process:
 - i. Sending Notice of Value letter
 - 1. Include definition of *Market value*
 - 2. How to schedule
 - 3. Where to submit documentation
 - 4. Acceptable forms of evidence
 - 5. Where to find more information regarding the Reassessment process
 - ii. Scheduling an appointment
 - 1. In-person or over the phone
 - Meeting with the representative
 - a. One-on-one appointment to speak with representative
 - b. Property owner feels validated/heard
 - iii. Receiving notice of value letter
 - 1. Property owner understands how the value was developed and sees the result in writing

➤ ADDITIONAL RESOURCES

- Where to find information regarding the Reassessment process
 - Local County website
 - State Articles that define the law

- Pennsylvania: Title 53 Chapter 87 Section 6 reads:

§ 8706. Property tax limits on reassessment.

After any county makes a countywide revision of assessment of real property at values based upon an established predetermined ratio as required by law or after any county changes its established predetermined ratio, each school district that has made an election under section 8703 (relating to adoption of referendum), which hereafter for the first time levies its real estate taxes on that revised assessment or valuation, shall for the first year reduce its tax rate, if necessary, for the purpose of having the percentage increase in taxes levied for that year against the real properties contained in the duplicate for the preceding year be less than or equal to the percentage increase in the Statewide average weekly wage for the preceding year notwithstanding the increased valuations of such properties under the revised assessment. For the purpose of determining the total amount of taxes to be levied for the first year, the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses need not be considered. The tax rate shall be fixed for that year at a figure which will accomplish this purpose. The provisions of section 8704 (relating to public referendum requirements for increasing property taxes previously reduced) shall apply to increases in the tax rate above the limits provided in this section.

What does this mean? ‘Revenue Neutral’

- School Districts must adjust their tax rate for the first year using new values
- Total taxes collected from existing properties don’t go up more than the previous year
- Exception(s):
 - If the Statewide Average Weekly Wages (SAWW) increase from the previous year, the school district may raise property taxes, but only the same percentage or less
 - If the school district wants to raise taxes beyond this limit, they must hold a public vote to do so under the rules in Chapter 87, Section 4 and reads:

§ 8704. Public referendum requirements for increasing property taxes previously reduced.

(a) General rule.--Except as provided in subsections (c) and (d), a governing body that elects to levy an earned income and net profits tax under this chapter pursuant to section 8703(a) (relating to adoption of referendum) shall not increase the rate of its tax on real property without first obtaining the approval of the electorate of the affected school district in a referendum at the primary election immediately preceding the fiscal year of the proposed tax increase.

(b) Disapproval.--Whenever the electorate fails to approve the proposed referendum question to increase the rate of tax on real property under subsection (a), the governing body shall be limited to the rate of tax in effect prior to the referendum.

(c) Exception to general rule.--The provisions of subsection (a) shall not apply to an increase in the rate of the real property tax that does not cause local tax revenue, excluding real property taxes to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses, to increase by more than the percentage increase in the Statewide average weekly wage in the preceding year. Prior to any increase under this subsection, the governing body must certify to the court of common pleas in the judicial district in which the governing body is located the estimates of total local tax revenues used in the calculation under this subsection. The court may, on its own motion or on petition of a person having standing under subsection (f), revise the estimates certified by the governing body and reduce the allowable increase in the rate of the real property tax under this subsection.