

The Delaware County Reassessment Project

Delaware County is reassessing all 200,000 residential and commercial properties within its borders. The new values will take effect for the 2021 tax year.

Why is it happening?

Two families who purchased homes in Rose Valley Borough and Haverford Township in 2014 found their tax assessments to be too high. They challenged the county's assessment process in court, and won.

The judge who heard their petitions — Judge Charles B. Burr of the Delaware County Common Pleas Court — determined that property assessments in the county were so inconsistent that they violated the state constitution.

In 2017, the judge ordered the county to reassess all properties within its borders.



How will the reassessment project affect property owners?

The new assessments will be based on data collected by the county's consultant, Tyler Technologies. A Philadelphia Inquirer [analysis](#) found that one-third of current assessments in Delaware County are relatively high, one-third are low, and one-third are close to accurate.

A lower (or higher) assessment won't necessarily mean a proportionally lower (or higher) tax bill. For example, if the majority of homes in a school district receive lower assessments, the district may raise the tax rate to continue collecting the same level of revenue.

What is a proper assessment value?

Ideally, homes are assessed at 100% of their fair market values. **That's what will happen in Delaware County in 2021, after the comprehensive reassessment.**

Assessment values become inaccurate over time as the real estate market changes, so the PA Department of Revenue sets a **Common Level Ratio** for each county to keep new assessments in line with old ones.

Delaware County's 2019-2020 ratio is 1.77, meaning assessments should equal 56.5% of market value.

Here's the equation for how that works:

$$\frac{\text{Assessment}}{\text{Market Value}} = \frac{1}{1.77} = 56.5\%$$

Delaware County
2020 Common Level Ratio
Last assessment in 2000

9.4%
Bucks County
Common Level Ratio = 10.64
Last assessment in 1972

49.3%
Chester County
Common Level Ratio = 2.03
Last assessment in 1998

49.3%
Montgomery County
Common Level Ratio = 2.03
Last assessment in 1996

99%
Philadelphia County
Common Level Ratio = 1.01
Ongoing assessments (AVI)

What's the assessment timeline?

Feb/Mar 2020: New tentative assessment notices are mailed to property owners. Owners who wish to appeal their new values can request an informal review meeting within 10 days. Otherwise, they must go through the formal hearing process.

Mar-May 2020: Informal hearings with Tyler Technology run from March 2 to May 15.

July 2020: Formal hearings with the county Tax Assessment Appeals Board begin.

Jan 2021: New values become effective.