

# 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?

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.

**Data collection:** Homeowners may receive [property data questionnaires](#) in the mail, while commercial owners will receive and be expected to complete [income and expense forms](#). The county's consultant for the project, Tyler Technologies, is conducting street-level and aerial photography.

## What's the assessment timeline?

**Feb/Mar 2020:** New assessment notices mailed.

**Mar 2020:** Property owners who wish to appeal their new values can first request an informal review with the Board of Assessment Appeals.

**Jan 2021:** New values become effective.

## What is a proper assessment value?

Ideally, homes are assessed at 100% of their fair market values. That's what happens immediately after a countywide 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 2018-2019 ratio is 1.72, meaning assessments should equal 58% of market value.** Here's the equation for how that works:

$$\frac{\text{Assessment}}{\text{Market Value}} = \frac{1}{1.72} = 58\%$$

**Delaware County**  
Common Level Ratio  
Last assessment in 2000

**10.4%**

**Bucks County**

Common Level Ratio = 9.62  
Last assessment in 1972

**51.2%**

**Chester County**

Common Level Ratio = 1.95  
Last assessment in 1998

**51%**

**Montgomery County**

Common Level Ratio = 1.96  
Last assessment in 1996

**99%**

**Philadelphia County**

Common Level Ratio = 1.01  
Ongoing assessments (AVI)