



PERRY COUNTY REASSESSMENT OFFICE
25 W. MAIN STREET
NEW BLOOMFIELD, PA 17068



Perry County
PENNSYLVANIA

REASSESSMENT NOTIFICATION

A data collector has visited your property.

Dear Perry County Property Owner,

The last countywide reassessment for PERRY County was conducted in 2011. The market value of properties throughout the COUNTY indicates that the County's property assessments are no longer fair and consistent and are in violation of the Pennsylvania Uniformity Clause. Rather than continue with an unfair valuation base, it was determined that a countywide reassessment was the best path forward for equitability and legal compliance.

PERRY County has contracted with Vision Government Solutions to conduct a Countywide Reassessment of all parcels which includes visiting all parcels, verifying the description of all buildings, and taking new photos. Data collectors will never enter the home, even if asked. All data collectors will be wearing reflective clothing, carry a county identification badge, have a "Vision Property Reassessment" magnet posted on the vehicle, and their cars will be registered with the local and State Police, local taxing bodies, as well as the PERRY County Assessment Office.

After fieldwork is fully processed property owners will receive a Data Verification Mailer and will be given the opportunity to review and correct the information that was collected during the onsite visit. In the spring of 2025, after owners receive their new preliminary value, owners will be given another opportunity to present information about their property at an "Informal Review", if needed. Better data ensures that all properties are valued uniformly and that every property owner is paying their fair share of the tax burden, no more or no less.

You may visit www.vgsi.com/perry for more information on the reassessment process and frequently asked questions; or visit <https://perryco.org> for county information and resources.

For immediate concerns or questions, contact Vision's PERRY Reassessment Office at perry@vgsi.com or (800) 525.9876.

PROJECT TIMELINE

Phase 1: Data Collection – April 2023 – Fall 2024

Data Collectors from Vision Government Solutions will be visiting each property in the county to complete exterior data collection and verification of property characteristics. All properties will be visited. Data Collectors will take new photographs to update the existing County records; and will verify each building's size, condition, improvements, topography, utilities, and numerous other building and property characteristics. This is the most time-intensive phase of the project, but the most critical phase to ensure data accuracy and integrity. If you are not home during the onsite visit, the Data Collector will leave a door hanger notifying you of the property visit.

Phase 2: Market Analysis – Summer 2023 – Fall 2024

While the data collection phase is ongoing, assessors will be studying sales and identifying "neighborhoods" to assure the new values will be localized. A variety of resources are used to analyze the real estate market. Construction costs and income studies are also conducted.

Phase 3: Valuation – Fall 2023 – Fall 2024

State law and the courts require that state-licensed Certified Pennsylvania Evaluators (CPE) consider the three approaches to value, the Market Approach, the Cost Approach, and the Income Approach. This study of arms-length property sales occurring over 3-5 years allows the assessors to establish parameters to estimate the value of properties that have not been sold. Assessors then review this data and apply the determining factors of the sales analysis to value each property. A reassessment uses mass appraisal methods and techniques. In Pennsylvania, the entire county must be done at the same time.

Phase 4: Valuation Review – Summer 2024 – Winter 2024/2025

Valuation Review is the method of checking and re-checking both the values that have been determined and the data that has been collected, with a specific emphasis on outliers and unusual situations. During this review, properties are viewed by experienced appraisers who double check uniformity and accuracy of information.

Phase 5: Informal Reviews – April – May 2025

Property owners will receive a Proposed Value Mailer no later than Spring of 2025. This notice will provide the new estimated Fair Market Value of their property and information about how to take advantage of the informal review process. All property owners can schedule an informal review with Vision staff to discuss and present evidence regarding the property's physical description and characteristics that might affect the value.

Phase 6: Formal Appeals – July 2025 – October 2025

An official Value Change Notice will be mailed to each property owner by July 1, 2025. The official Value Change Notice may be appealed by the property owner to the PERRY County Board of Assessment Appeals within forty (40) days of the mailing date of the notice. The owner should present their opinion and evidence of value at such a formal appeal hearing. If unsatisfied with the result of a formal appeal hearing, owners can appeal further to the Pennsylvania Court of Common Pleas.

Phase 7: Millage Equalization and Budgeting – November 2025 – December 2025

Reassessments are required under the Consolidated County Assessment Law 53 PA C.S. § 8823 to be revenue neutral. This means that the total taxes levied by the county, each municipality, and each school district cannot automatically increase the year after a reassessment, and the tax rates are required to be adjusted so that the total taxes levied do not exceed the total taxes levied in the preceding tax year. The purpose of a reassessment is to create an equitable distribution of the tax load. Historically, based on data that's been published on other countywide reassessments, one-third of the property owners will see a decrease in their taxes, one-third will stay the same, and one-third will see an increase. After "equalizing the millage", taxing bodies can take a separate vote to raise taxes but the increase is capped at 10% for the county and municipalities and a State cap (typically 2-3%) for school districts.

WHAT IS A REASSESSMENT?

A reassessment is the process of conducting the data collection and market analysis necessary to equalize the values of all properties within a county for the purpose of a fair distribution of the tax burden.

The County of Perry, which conducted its last county-wide reassessment in 2011, and will conduct its next county-wide reassessment for the 2026 tax roll.

Vision Government Solutions with local offices in Greensburg and Middletown, Pennsylvania is assisting the County in conducting the 2025 reassessment.

WHY MUST A REASSESSMENT BE PERFORMED?

It has been ten (10) years since the last complete reassessment. Meanwhile, constantly changing economic conditions have resulted in the development of inequities. These inequities are remedied by reappraising all properties to reflect 2025 market levels. Reassessments are performed to return all property values to market levels existing at the time they are conducted.

HOW IS THIS MASS APPRAISAL PROJECT DIFFERENT FROM A FEE APPRAISAL PROJECT?

A fee appraiser appraises only one property at a time. The appraisal is done for a specific reason, such as purchase, refinance, estate valuation, etc. The date of the appraisal is typically the day it is appraised.

A reassessment uses mass appraisal methods and techniques, meaning, we appraise many properties at once. Mass appraisal is, typically, done for

property tax purposes and the effective valuation date for Perry County is January 1, 2025, and that date is considered the base year.

WHAT HAPPENS DURING A REASSESSMENT?

A reassessment project begins with a data collection phase. In a full data verification reassessment, data verification is accomplished through a physical inspection of the exterior of each property. Improvement dimensions and characteristics are noted. Exterior images of all structures are captured at the time of inspection.

While the data collection phase is going on, Certified Pennsylvania Evaluators (CPE's) are studying property sales and determining where the actual increases and decreases in value are occurring.

This study of property sales occurring over a 3–5-year period prior to January 2025 allows comparisons to be made and assessors to establish parameters to estimate the value of properties that have not been sold. The assessors then review this collected data and apply the determining factors of the sales analysis to value of each property.

WHAT IS MARKET VALUE AND WHO DETERMINES MY PROPERTY VALUE?

Market Value is determined by **Arm's Length** transactions in which two or more willing parties, unrelated and unaffiliated, neither under duress to buy or sell, agree to transfer a property that has been exposed on the open market for a reasonable length of time. The value of your property is based on an analysis of the entire market for the 3-5-year market trends prior to January 1, 2025.

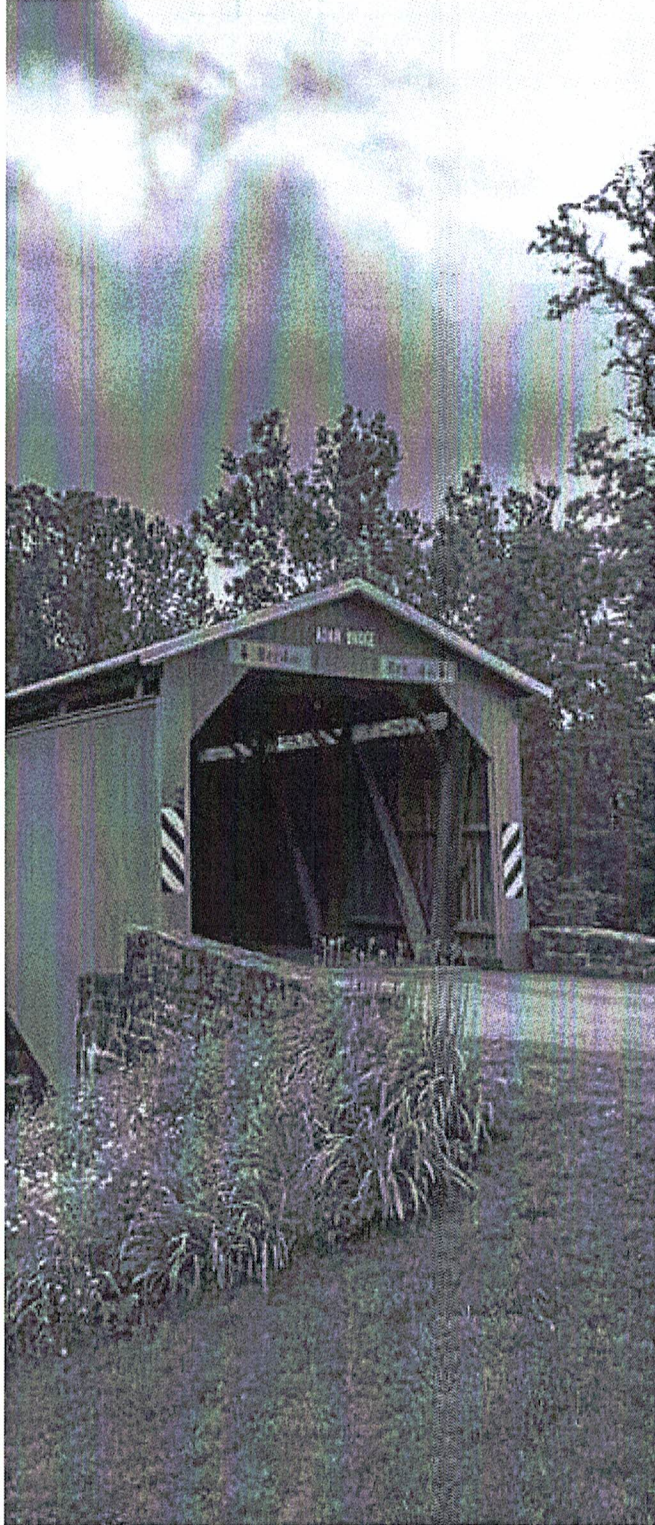
The market can generally be defined as you, the person who sold the property to you, and the person willing to buy it from you. It is the assessors' job to research and analyze the values in any particular area or neighborhood. In effect, they do what you would do to determine the selling price when putting your property up for sale. Only the appraiser has specific guidelines to follow. Some factors that are examined for each property are location, land and improvement sizes, construction quality, improvement age, topography, zoning restrictions, if any, and utilities present and available to a site, although many other factors external and internal to a property are analyzed as well.

HOW WILL PROPERTY OWNERS BE NOTIFIED OF THEIR NEW ASSESSMENT?

Property owners will receive individual change notices of new assessment in the Spring of 2025. They can then review all characteristics used to value the property. All property owners are given the opportunity to discuss their values with Vision's assessment staff during informal reviews at scheduled appointments towards the end of the reassessment project.

At individual informal reviews, property owners will have an opportunity to voice concerns and discuss inaccuracies or discrepancies with a qualified assessor. A Certified Pennsylvania Evaluator will determine whether a reinspection and/or valuation change is in order, and the property owner will be notified of the review results.

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