



# Northumberland County PA Reassessment

## January 1, 2025 – November 15, 2027

### Property Reassessment Frequently Asked Questions

#### History and General Reassessment Process

##### 1. Why did the County reassess property values?

Northumberland County has contracted Tyler Technologies to conduct a countywide property reassessment—the first since 1972. This reassessment will ensure fair and equitable property values for tax purposes, as the current base year for assessments has remained unchanged for over 50 years. Property values will be updated to reflect current market conditions, but the reassessment itself is not intended to raise taxes—only to fairly distribute the tax burden.

The new assessed value will be based on what is believed to be market value for the property as of July 1, 2026 valuation date.

##### 2. When will the new assessed value take effect?

January 1, 2028

##### 3. When will I receive the new assessment?

You will receive a preliminary market value in the spring of 2027, with final assessments expected in mid-summer 2027.

#### Determining a Property's Value

##### 4. How are the new values being set?

The assessment will be done by Tyler Technologies, a nationally recognized firm, under contract with the County. The market value of the property is determined by site visits to all improved properties, sales data collection, valuation methodology by property class, commercial income and expense data analysis, ratio studies, and value review.

Digital photos will be taken of all improved properties (parcels with structures), and then data mailers will be sent to ask property owners to verify that the collected data was correct. Tyler analyzes recent sales of similar properties and considers construction costs and income and expense information,



when appropriate. They also consider the impact of houses being on busy streets or adjacent to commercial uses. They will not look at deeds or consider issues with a property that were not apparent from a visual inspection.

#### **5. What is market value?**

There are several long explanations of market value, but simply put, it is the most probable price a willing buyer would pay a willing seller for a property on the open market if neither party is under pressure to buy or sell.

#### **6. How can I determine whether my new value is correct?**

The key question is: could you or would you sell the property for the amount listed as the new assessment? You can check this against sales of similar properties in your neighborhood. Tyler will take into consideration sales of nearby comparable properties that are recorded during a 30-month period ending on June 30, 2026, prior to setting values. You can check recent transactions through websites such as Realtor.com, Trulia, and Zillow or by asking real estate professionals, including licensed realtors, about sales in your neighborhood.

#### **7. Should the preliminary assessed value be the same as the purchase price for my property?**

The goal of the assessment project is to determine the fair market value of every property in Northumberland County. If you purchased your house within the past year, and if the purchase was on the open market and had no unusual conditions, the appraised value on your notice should be reasonably close to the sale price, but probably will not be the exact amount. Just because one person is willing to pay a certain amount for a property doesn't mean that the majority of buyers would be willing to pay the same price. During the valuation process, each property is compared to similar properties which have sold in the 30 months prior to June 30, 2026 to determine the most probable selling price. While sale prices may vary slightly, even for identical properties, the assessor must be equitable in his valuations. Therefore, similar properties will have the same appraised value, even if they might sell for a little more or less than the appraised value.

#### **8. Are exemptions included in this preliminary value?**

Any existing exemptions are not included in your preliminary value but will be in the taxable value you receive from the County after the reassessment. (Taxable value equals the assessed value less any exemptions that may be applicable).

Questions concerning exemptions must be directed to:

Northumberland County PA Assessment Bureau,  
399 Stadium Drive, 3<sup>rd</sup> Floor, Sunbury Pa 17801

Phone: 570.988.4112

#### **9. What will happen to me when an assessor sees an improvement on my property that I did not receive a County permit for or County approval?**

The Tyler assessors will conduct a site visit to each property to ascertain the structures on the property and to take measurements and digital pictures of the improvements. The improvements will be added to your property's assessment record and the value of your property will include the value of those structures.



## The Impact on Property Taxes Due to a Reassessment

### 10. Will the county or school collect more taxes as a result of the reassessment?

The County and the school districts are capped by law on how much additional revenue can be generated from reassessment. Following the reassessment, property tax rates will be adjusted to ensure the taxing entity does not collect more than allowed by statute.

### 11. Does the Countywide Reassessment affect my County, Municipal, or School taxes?

It may. A property's county, municipal, and school taxes are all based on the assessed value of a property. While the overall impact on a jurisdiction is limited by State Law, individual property owners may see their taxes decrease or increase. As the overall assessments increase or decrease, the governing body's tax rates must adjust to remain revenue neutral.

### 12. Can a County, Municipality, or School otherwise increase taxes?

A governing body may, by separate and specific vote, seek to increase their property tax rate.

## Appeals Process

### 13. What if I feel the preliminary value is not close to my property's value?

If you feel that the value is not reasonably close, make an appointment for an informal review to go over the data and value. Instructions on how to schedule an informal property review will be included with your notice of tentative value. Data compiled during the revaluation will be available for inspection at the informal review. You should bring copies of documentation to the hearing that you want the assessors to consider in reviewing the value.

### 14. Who hears my "informal review"?

Tyler hearing officers will be handling all informal reviews/appeals. Tyler's hearing officers are experienced appraisal staff that have worked on the reappraisal project for the County.

### 15. When will I learn the results of the informal review?

No value changes will be made at the informal review, but all information you supply will be reviewed. You will know if the value was revised when you receive your formal valuation notice in the mail in mid-summer, 2027.

### 16. What if I am still not satisfied with my assessment?

If you disagree with the results of the informal review, your next step would be to file a formal appeal with the Board of Assessment Review in mid-summer, 2027.

### 17. If I don't schedule an informal review, do I lose my right to file a formal appeal?

No. You are not required to attend an informal review in order to file a formal appeal with the Board of Assessment Revision. Pennsylvania property owners may file a formal appeal every year.



## 18. What is the Board of Assessment Revision?

The Board is a three-member board appointed by the Northumberland County Commissioners. The Board is required by Pennsylvania Statute for the purpose of hearing appeals from a property owner who alleges that his or her property has been improperly assessed for purposes of taxation.

