

# MONROE



# COUNTY

## **Commissioners**

John R. Moyer, Chairman  
Charles A. Garris, Vice-Chairman  
John D. Christy, Commissioner  
[www.monroecountypa.gov](http://www.monroecountypa.gov)

## **Solicitor**

John B. Dunn

## **Chief Clerk/Administrator**

Greg Christine

## REASSESSMENT IN MONROE COUNTY

On July 1, 2019, assessment change notices were sent to all residents of Monroe County. These notices provided property owners with new assessed values of their properties that will be used to calculate county, school, and municipal taxes for 2020. These notices have raised a number of questions among residents.

Almost everyone has seen a dramatic increase in the assessed values of their properties from 1989 (the last assessment) to 2020. There is good reason for this in that we have moved from a 25% valuation ratio to a 100% ratio. The reassessment was designed to establish a new market value for every property. To calculate the market value on the 1989 assessment, the assessed value had to be multiplied by four. Under the 2020 Reassessment, the assessed value is the market value.

As an example, a property (land and buildings) that was assessed at \$25,000 in 1989 would have had a market value of \$100,000 ( $\$25,000 \times 4$ ). That same property might receive an assessed value of \$130,000 for 2020 meaning that the property would have a presumed market value of \$130,000. In this case, the assessed value for 2020 is 5.2 times higher ( $\$130,000 \div \$25,000$ ) than it was in 1989. This does not mean that the taxes on the property will be 5.2 times higher.

As the value of all property in Monroe County increases, the tax millage rates for the county, school district, and municipalities decrease. The millage rates for each taxing authority are determined by dividing the budget for the authority by the total assessed value of all property within the county, school district, or municipality.

It is impossible for us to tell residents what their taxes will be for 2020 for two reasons:

1. Residents have the right to appeal their new assessments through August 12, 2019 with all appeals heard by October 31, 2019. The results of these appeals will affect the value of the property used to calculate millage rates for the county, school districts and municipalities.

2. The taxing authorities have not yet set budgets for the 2020 tax year. These numbers, too, will influence the millage rates. There will be dramatic decreases in all three millage rates, but the magnitude of the decreases will not be known until budgets are adopted and all tax appeals completed. We estimate that decreases will be in the range of 70% but the exact decrease will not be known until November 2019.

### What should you do?

First, determine whether you think your new assessment is a low or accurate estimate of the value of your property. If it is, you need do nothing because you believe the assessed value is an accurate estimate of your property's value. Remember, you cannot appeal the taxes. You can only appeal the assessed value on which the taxes are based.

If you believe Tyler overestimated the value of your property, go to the Monroe County website and look at the details listed for your property. If there are errors in the data collected by Tyler or if you find other reasons to support a lower assessed value, you can download an appeal form from the Monroe County website. This form must be completed and submitted to the Assessment Office by August 12, 2019 in order for an appeal to be scheduled. During the appeal, you will be asked for the reasons why you think the assessment is inaccurate. Simply stating that your property is overvalued without providing valid reasons, will probably not result in a reduction of your assessed value. There is no cost and your appeal will be heard in a fifteen minute hearing before a board of three residents that may lower, raise, or keep the valuation the same.