Montgomery County, PA
P.O. Box 311, Norristown, PA 19404-0311
Courthouse Hours: 8:30a.m. to 4:15p.m.
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Questions and Answers About Property Assessment In Montgomery County

Board of Assessment Appeals
Joseph S. Foster, Chairman
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Office Location:
One Montgomery Plaza
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Norristown, Pennsylvania 19404
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1. **What is a property assessment?**
   An assessment is a percentage of the market value of your property. The assessment is the foundation which the taxing authorities use to determine the amount of real estate taxes based on their tax rates.

2. **Who actually sets my assessment?**
   State licensed assessors employed by Montgomery County that hold the designation of Certified Pennsylvania Evaluator (CPE).

3. **What is the Montgomery County Board of Assessment?**
   Counties within the Commonwealth of Pennsylvania have a Board of Assessment Appeals which has the responsibility to administer assessments. The Board is an independent agency appointed by the County Commissioners. The Board was specially created by the Pennsylvania Legislature to assess all real estate in the County for the taxing districts (County, Municipality, and School District). The Department has the authority to make all assessments of real property for taxation purposes. One of the Board's duties is hearing assessment appeals.

4. **What is meant by "uniform" assessment rate?**
   A "uniform" assessment rate means that all properties in the County, whether residential, commercial or industrial will be assessed by the department at the same ratio to market value. Currently, all assessments are set at 100% of 1996 base year value.

5. **What is "Market Value"?**
   Market Value has been defined by the State Supreme Court as "the price in a competitive market a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might reasonably be applied."

6. **Isn't "Market Value" what I paid for my property?**
   Not always. Depending on the circumstances involved in a sale. There may be circumstances involving either party in a transaction which may prohibit the sale from being considered arms length. Properties purchased years ago are not reflective of what properties are worth today.

7. **What is the difference between an assessment and taxes?**

The assessment is the basis used by the County, boroughs, townships and school districts to levy taxes by multiplying the millage rate of the taxing authority times the assessment. The taxes are the actual dollar amount paid by an individual.

MARKET VALUE x ASSESSMENT RATIO = ASSESSMENT
ASSESSMENT x MILLAGE RATE = TAXES

The assessor does not set the tax rates. The assessor only sets the assessment based on a determination of the market value of your property and application of the applicable ratio. The individual taxing authorities set the tax rates for their respective municipality and school districts which are then applied to the assessment to determine the taxes due.

8. **How do I appeal my assessment?**
   By simply completing an assessment appeal form. Appeal forms are available by contacting the office or you may pick up a form at the Montgomery County Board of Assessment Appeals office in Norristown. The phone number of the office is (610) 278-3761. An Appeal Form is also on our Web Site @
   Appeal Form (ADOBE PDF)

There are two different types of appeals: annual and interim.

(1) Annual: You have the right to appeal your assessment once a year. The deadline for filing is August 1 to be effective for the following year (e.g. August 1, 2012 for the 2013 tax year);

(2) Interim: Must be filed within forty (40) days of the mailing date stated on the assessment change notice.

It is important that the appeal form be completed accurately indicating the location of the property appealed, the parcel number (the parcel number may appear as the account number on your tax bill) and the name and address to which the notice of the hearing should be mailed. Make sure you have signed the appeal form. A separate form must be used for each property being appealed.

9. **What happens after I file an assessment appeal?**
   The Board of Assessment Appeals office will set a hearing date and notify you and the appropriate taxing authorities at least twenty (20) days prior to the hearing date.

10. **What happens at the hearing?**
    The Board presides over the hearing. At the hearing, the burden of proof rests with the appellant. A property owner should introduce evidence of the market value of the property appealed. This can be done by presenting an appraisal or evidence of current actual sales of similar homes. You may also appeal an assessment on the basis of uniformity by presenting recent sales of comparable properties but a comparison of assessments alone is not sufficient. You must present documentation at the hearing that proves these recently-sold properties are similar in style, size, location and amenities. Bringing pictures to the hearing would be very helpful in proving comparability.

The taxpayer must be present at the hearing. Corporations must be represented by an attorney. If you are physically unable to attend, you may appoint someone to appear on your behalf to testify for you by completing the notarized Power of Attorney found in the appeal form. You may hire an attorney to represent you at the hearing. Attorneys should attach a letter of authorization when filing an appeal on behalf of the property owner. Questions may be asked by the Board of all parties in attendance.

11. **How do I prove value?**
    Proving the value can be accomplished by the property owner doing one of the following: (1) checking the listings of actual recorded sales of similar homes in the neighborhood. These listings can be found in local newspapers, real estate offices, or by going to the public map

room located in the Montgomery County Board of Assessment Appeals office; or (2) hiring an appraiser to appraise the property that is the subject of the appeal. You may appeal your assessment on the basis of today's value and the applicable ratio or you may appeal the base year (1996) value.

12. **What happens after the hearing?**
The Board will consider all evidence presented by all parties at the hearing. As a result of the hearing the assessment may be raised, remain the same, or be lowered. No one should assume that by filing an appeal, a reduction will be granted. Usually within sixty (60) days, a written notice of the decision of the Board is sent by first-class mail to the property owner and taxing authorities. The Board does not notify mortgage companies of the result of the hearing nor does the Board notify third parties except an attorney who filed the appeal on your behalf.

13. **What happens if I don't agree with the Board's decision?**
The property owner and taxing authorities have thirty (30) days from the mailing date on the notice of the Board's decision to file a Petition with the Court of Common Pleas of Montgomery County. The Board cannot provide legal advice on filing an appeal to court. You may consult the Montgomery Bar Association Lawyer Reference Service at (610) 279-9660 ext. 201.

14. **Are there programs available for those who have hardship cases?**
There are programs available for disabled veterans and senior citizens. To receive information with regard to disabled veterans, please contact Veterans Affairs (610) 278-3285. To receive information with regard to senior citizens there are property tax rebate forms which are available through the Pennsylvania Department of Revenue (610) 270-1780 or by contacting Aging and Adult Services (610) 278-3601.

15. **Whom do I contact if I need information regarding tax rates and tax dollars?**
Contact the local tax collector in your township, borough, or school district.