



COUNTY OF SCHUYLKILL

REASSESSMENT TIMELINE

DECEMBER 2022 | Vendor Selected and Contract Executed

JANUARY – FEBRUARY 2023 | Public Relations Campaign Begins

FEBRUARY 2023 – MAY 2024 | Property Data Collection

SPRING 2025 | Proposed Value Mailings & Informal Tabular Appeals

JULY 1, 2025 | Formal Change of Assessment

JULY – OCTOBER 2025 | Formal Appeals

NOVEMBER 15, 2025 | Project Complete

JANUARY 1, 2026 | New Values Take Effect

§ 8823. Limitation on tax increase after countywide reassessment.

(a) Scope.--

(1) Except as set forth in paragraph (2), this section applies to taxing districts in counties within the scope of this chapter under section 8801(b)(1) (relating to short title and scope of chapter).

(2) This section does not apply to a school district subject to section 327 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

(3) Except as set forth in subsection (f), this section shall apply to all rates of taxes levied on an assessment roll after a countywide revision as provided in subsection (b), including millage rates established by referendum.

(b) Initial rate.--In the first year that any county implements a countywide revision of assessment by revaluing the properties and applies an established predetermined ratio or changes its assessment base by applying a change in the predetermined ratio, a taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce each tax rate levied by the taxing district, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate for that rate does not exceed the total amount it levied on the properties in the preceding year. Each tax rate shall be fixed at a figure that will accomplish this purpose.

(c) Final tax rate.--After establishing a tax rate under subsection (b), a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment. Each tax rate under this subsection shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year, notwithstanding the increased valuations of the properties under the revised assessment.

(d) New construction.--For the purpose of determining the total amount of taxes to be levied for the first year under subsections (b) and (c), the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses need not be considered.

(e) Court approval.--With the approval of the court of common pleas, upon good cause shown, any taxing district may increase the tax rate prescribed in this section, notwithstanding the provisions of this section.

(f) Limitations on changes to certain rates.--Notwithstanding subsection (c) or (e), the rate of any tax which was established by referendum and adjusted as provided in subsection (b) shall be subject to any subsequent increase, decrease or elimination only as provided otherwise by law.

(Nov. 4, 2016, P.L.1184, No.156, eff. 60 days)

2016 Amendment. Section 2 of Act 156 provided that the amendment of section 8823 shall apply to tax rates based on reassessments implemented after the effective date of section 2.



CONTACTS

KENT R HATTER, CPE | CHIEF ASSESSOR

EMAIL: khatter@co.schuylkill.pa.us

PHONE: (570) 628-1044

CRISSY ZIMMERMAN, CPE | DEPUTY CHIEF ASSESSOR

EMAIL: czimmerman@co.schuylkill.pa.us

PHONE: (570) 628-1122

MEGAN FELTY, CPE | PROGRAM TECHNICIAN

EMAIL: mfelty@co.schuylkill.pa.us

PHONE: (570) 628-1045

GENERAL ASSESSMENT INQUIRIES:

assessment@co.schuylkill.pa.us

NEW COUNTY WEBSITE: schuylkillcountypa.gov
(old website will redirect to new website)

DEDICATED REASSESSMENT WEBPAGE:

Click Reassessment logo on County homepage to
access the webpage.

