Recent County Reassessment Outcomes

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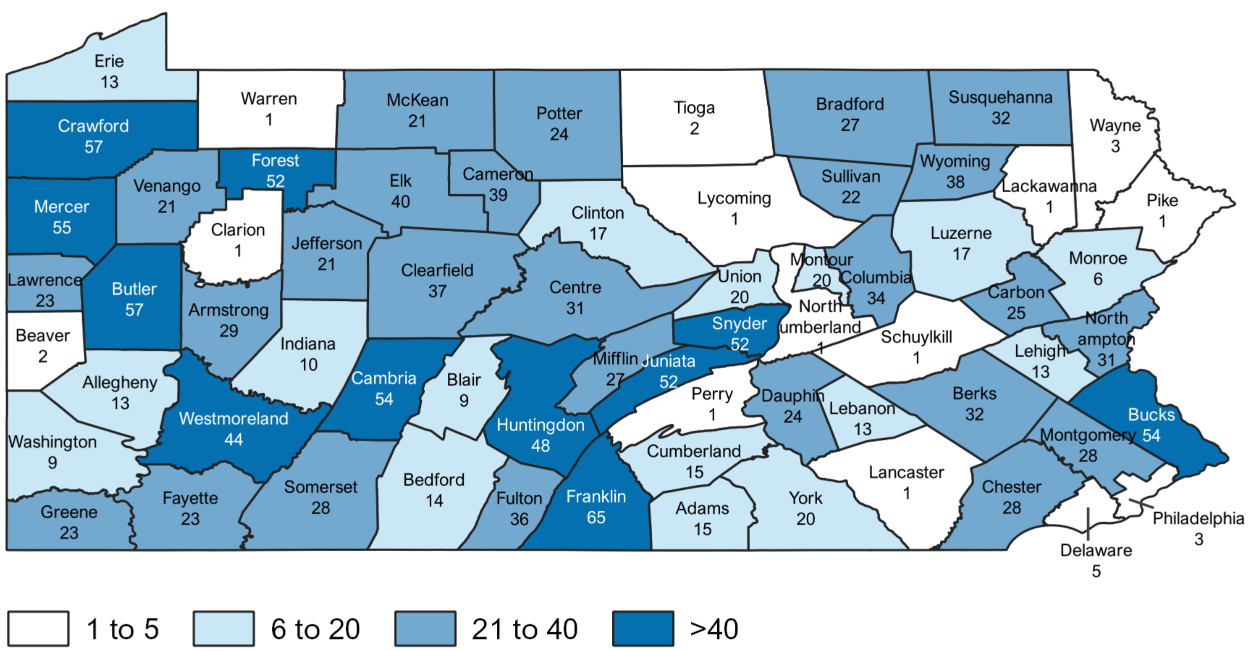
This research brief uses data from the Pennsylvania Department of Education (PDE) and the State Tax Equalization Board (STEB) to analyze outcomes for recent countywide property reassessments. Property taxes in Pennsylvania are levied on a property's assessed value, which is determined by county assessment offices. There is no requirement that counties update assessments on a routine basis, and most counties perform reassessments infrequently.[1] Once determined, assessed values are not updated by counties unless there is (1) a countywide reassessment of all properties or (2) a material change to an existing property that triggers a new assessment (e.g., a new home built on an existing lot). Assessed values are not updated if an existing property is sold. Therefore, the assessed or taxable value of most properties does not reflect the underlying market value. For 2025, the STEB Market Value Report shows the market value of all properties at $1.21 trillion, while the assessed value (AV) totaled $821 billion (67.8% of market value).[2] The **map** displays Pennsylvania counties and the number of years since the last reassessment. Fourteen counties have completed or started a reassessment within the last 5 years; 16 from 6 to 20 years, 26 from 21 to 40 years and 11 have not reassessed in over 40 years.

Years Since Reassessment (2026)



This analysis examines outcomes for four counties that reassessed in the last five years: Delaware (2021), Wayne (2023), Beaver (2024) and Tioga (2024).[3] Those counties last reassessed in 1982 (Beaver), 2000 (Delaware), 2001 (Tioga) and 2004 (Wayne). The analysis focuses on school district (SD) property taxes remitted by homestead properties, after the homestead exclusion is applied. SD property taxes account for roughly 70% of property taxes paid statewide, while county and municipal property taxes comprise the residual (30%).

1 Most states require regular reassessments. For example, Florida and Texas require annual reassessments while Michigan and Maryland use a 3-year cycle and Tennessee and South Carolina use a 4 to 6-year cycle. Pennsylvania is the only state in the country that does not require any form of regular property reassessment.

2 STEB Market Value Report, 2025.

3 Ten counties completed or were in the process of a reassessment in 2025 or 2026. Those data have not yet been published by PDE or STEB.

For the four counties, the **table** displays summary data before and after reassessment for (1) total SD property tax (excludes delinquent taxes) and total AV for residential and non-residential property (top portion), and (2) the weighted median AV for homestead properties, homestead exclusion, millage rate and computed property tax (bottom portion).[4,5]

County Reassessment Impact on School District Property Taxes

Delaware (2021)	Before	After	Growth
SD Prop. Tax ($ millions)	$970.6	$998.2	2.8%
Total AV ($ millions)	$30,455	$55,697	82.9%
Residential	$23,445	$43,488	85.5%
Non-Residential	$7,010	$12,209	74.2%
Residential %	77.0%	78.1%	--
Median Homestead AV	$137,748	$248,525	80.4%
Less: Exclusion	$7,921	$13,145	66.0%
Net AV	$129,828	$235,380	81.3%
Millage Rate	3.610%	2.056%	-43.1%
Median Homestead Tax	$4,686	$4,838	3.2%

Wayne (2023)	Before	After	Growth
SD Prop. Tax ($ millions)	$91.2	$93.6	2.6%
Total AV ($ millions)	$5,407	$8,440	56.1%
Residential	$3,620	$5,610	55.0%
Non-Residential	$1,787	$2,830	58.3%
Residential %	66.9%	66.5%	--
Median Homestead AV	$135,998	$217,390	59.8%
Less: Exclusion	$15,395	$23,745	54.2%
Net AV	$120,603	$193,645	60.6%
Millage Rate	1.846%	1.194%	-35.3%
Median Homestead Tax	$2,226	$2,311	3.8%

Beaver (2024)	Before	After	Growth
SD Prop. Tax ($ millions)	$159.0	$161.3	1.5%
Total AV ($ millions)	$2,222	$15,591	601.6%
Residential	$1,580	$11,590	633.5%
Non-Residential	$642	$4,002	523.1%
Residential %	71.1%	74.3%	--
Median Homestead AV	$24,757	$178,463	620.9%
Less: Exclusion	$3,935	$26,686	578.2%
Net AV	$20,822	$151,778	628.9%
Millage Rate	7.660%	1.105%	-85.6%
Median Homestead Tax	$1,595	$1,677	5.2%

Tioga (2024)	Before	After	Growth
SD Prop. Tax ($ millions)	$33.4	$34.6	3.7%
Total AV ($ millions)	$1,914	$3,764	96.7%
Residential	$774	$1,517	96.0%
Non-Residential	$1,140	$2,247	97.2%
Residential %	40.4%	40.3%	--
Median Homestead AV	$81,524	$165,361	102.8%
Less: Exclusion	$8,182	$16,541	102.2%
Net AV	$73,342	$148,821	102.9%
Millage Rate	1.945%	0.969%	-50.2%
Median Homestead Tax	$1,427	$1,443	1.1%

Note: SD Prop. Tax includes the current-year school district property tax revenue within the county prior to the application of Act 1 Property Reduction Allocations. AV is countywide assessed value. Residential AV includes owner-occupied homes and small rentals. Non-residential AV includes all other property types. Median Homestead AV and Exclusion are weighted values based on the number of homesteads in each school district and their median values as reported to PDE. Net AV is the Median AV less Exclusion. For Beaver and Tioga, the exclusion was adjusted to account for the 20% increase in Act 1 Property Tax Reduction Allocations that occurred for FY 2024-25. The Millage Rate is the school district millage rate across the county weighted by homestead count. Median Homestead Tax applies the weighted millage rate to the weighted net AV. Homestead computations exclude most multi-county school districts.

Source: Pennsylvania Department of Education, State Tax Equalization Board. Calculations by the IFO.

4 The weighted homestead exclusion shown for Beaver and Tioga counties was reduced to account for the 20% increase in Act 1 Property Tax Reduction Allocations for all school districts that occurred for FY 2024-25. The allocation increase was attributable to strong statewide gaming revenues and was not related to the reassessment (i.e., would have occurred regardless). Those exclusions were recomputed so that the tax or cash value of the exclusion (exclusion times millage rate) using the lower millage rate after reassessment was the same as the tax or cash value prior to reassessment. That computation (1) holds the Act 1 Allocation amount constant and (2) facilitates a comparison to Delaware and Wayne counties (allocations did not increase in the reassessment year).

5 Residential property includes homesteads, secondary homes and rental properties with four or fewer units. Non-residential includes all other properties. For most counties, between 80% to 90% of residential homes are enrolled as a homestead and qualify for an exclusion.

The homestead data are based on median assessed values reported by school districts to PDE, so the data reflect homestead properties assessed at or near weighted median values for school districts within the county. The number of school districts used for the homestead computations across the four counties ranged from two (Tioga) to 15 (Delaware). Countywide median assessed values, exclusions and millage rates reflect a weighted average based on the number of homesteads in each school district.[6,7] County highlights include:

- **Delaware**. SD property taxes increased by 2.8% after reassessment, consistent with recent average growth rates. Total AV increased by 82.9%, with a stronger increase in residential AV (+85.5%) than non-residential (+74.2%), causing the residential share of total AV to increase (77.0% to 78.1%). That outcome suggests a relative tax shift from non-residential to residential properties. Net median assessed value (taxable value after homestead exclusion, or net AV) increased by 81.3%, and the weighted millage rate fell by 43.1%. The weighted median homestead tax increased by 3.2%.

- **Wayne**. SD property taxes increased by 2.6% after reassessment, consistent with recent average growth. Total AV increased by 56.1%, as non-residential AV growth (+58.3%) was moderately stronger than residential (+55.0%). For the weighted median homestead, net AV increased by 60.6%, the weighted millage rate fell by 35.3%, and property tax increased by 3.8%.

- **Beaver**. SD property taxes increased by 1.5% after reassessment. Total AV increased by 601.6%. Residential AV growth (+633.5%) outpaced non-residential (+523.1%), causing the residential share of total AV to increase significantly (71.1% to 74.3%). For the weighted median homestead, net AV increased 628.9%, which was not fully offset by the reduction in the weighted millage rate (-85.6%). The significant increase in assessed values was due to the long period since the last reassessment in Beaver County (1982). In general, older residential homesteads with low assessed values prior to reassessment would realize a relatively larger tax increase. The weighted median homestead tax increased by 5.2% (see footnote 4).

- **Tioga**. SD property taxes increased by 3.7% after reassessment, consistent with recent average growth. Total AV increased by 96.7%, with similar growth in residential (+96.0%) and non-residential AV (+97.2%). Tioga County differs from the other three counties as non-residential property accounts for a much higher share (60%) of total AV. For the weighted median homestead, net AV increased by 102.9% and the weighted millage rate decreased by 50.2%. The weighted median homestead tax increased by 1.1% (see footnote 4).

Data from the four counties show that the property tax increase in the reassessment year was generally consistent with recent historical trends, as required by statute. For Delaware and Beaver, the relative tax burden shifted from non-residential to residential property, while there was no clear shift for Wayne and Tioga. Relative tax burdens would also shift towards older properties, but comprehensive data are not available to quantify the magnitude of that tax shift.

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6 Most multi-county school districts were excluded from the calculation of median homestead AVs, exclusions and millage rates. For total SD property tax and AV amounts, the portions of those school districts located in the relevant county are included.

7 The computations pertain to weighted median homesteads only. Outcomes for homes much lower or higher than the median before reassessment will differ.