

From CC Tax Assessment

Questions and Answers about Property Taxes

- **How are property taxes calculated?**
 - True Value x Pre-determined Ratio = Assessed Value x Millage = Property Tax
- **How is my property value determined?**
 - The market value assigned to residential properties is based on the research of comparable sales of residential properties indicated by the market conditions in various parts of Carbon County. The “Cost Approach” to value is estimating the reproduction cost (or cost new) of the facility. Such cost is estimated based on physical inspection of the property. Subtracted from the latter amount the facilities depreciation. Depreciation is deducted from cost new based on physical, functional, and economic deterioration and obsolescence. For non-residential properties, the Cost, Market, and Income Approaches to value are all considered.
- **Who sets the Millage Rates?**
 - Millage rates are set each year by your local taxing authorities. County, Townships, Boroughs, And School Districts.
- **Can I appeal my property taxes to the Assessor?**
 - NO, you may appeal your total property value to The Board of Appeals. You cannot appeal tax dollar amount. Because your property value is an important figure in the Property Tax equation, a different value or classification can have an effect on your property tax. However, your local taxing authority, not the assessor, determines the level of taxation. Questions concerning millage rates should be directed to your local taxing authority.
- **Burden of Proof?**
 - Once the Board of Assessment establishes the prima facie validity of its assessment by placing the assessment on record, the burden of proof then shifts to the taxpayer to produce sufficient, credible, and relevant evidence to overcome the assessments prima facie validity. Deitch Co. Board of Property Assessment 417 Pa 213. 209 A2d 397(1965).

Questions & Answers About Your Property Assessment

- **What is an Assessment?**
 - An assessment is a percentage of the market value of your property against which tax millage is applied. In Carbon County the assessment percentage (known as the pre-determined ratio) is 50%.
- **What is meant by the term millage?**
 - Millage is 1/1000th of a dollar. To derive your tax dollars you multiply your assessment by the millage. For example: if your assessment is 20,000 and the millage for your district is 80 (20,000 x .080 mills), then your tax bill is \$1,600.
- **Who sets the millage rate?**
 - Each taxing district sets its own millage rate every year after it determines how much money it needs to operate.
- **Who are the taxing districts in Carbon County?**

- There are three: The county, township/borough & school. The county & township/borough operate on a calendar year basis: January 1st to December 31st. The school operates on the fiscal year basis, that is, July 1 through June 30th.
- **Does the Assessment Office collect the taxes?**
 - No. Current year taxes are collected by the tax collectors who are elected every four years by voters within their townships/boroughs. Delinquent Real Estate taxes are collected by the Tax Claim Bureau.
- **When do I receive my tax bills?**
 - The county, township/borough bill comes out on April 1st. The school tax bill on July 1st is for school districts: Lehighton, Palmerton & Weatherly and August 1st for school districts: Jim Thorpe, Panther Valley & Hazleton.
- **What constitutes my property for assessment?**
 - In Pennsylvania land and buildings, or improvements attached to the land, are subject to taxation.
- **How does the Assessment Office determine my property value?**
 - When improvements are made to a property, a field assessor does a physical inspection of the site and takes outside measurements of the structure. Those measurements along with other features such as fireplaces, bathrooms, heat type, etc. are factored into the calculation of the assessment.
- **What happens if a building is razed? (demolished by fire/torn down, etc.)**
 - You should notify the assessment office as soon as possible. An assessor will field check to verify the building is down and prorate the assessment for the balance of the tax year.
- **Are mobile homes taxable?**
 - Yes. Mobile homes are taxable as real estate if they are in any way connected to water, gas, electric, or sewer. The land under the mobile home is assessed separately.
- **Do I have to notify anyone before I move my mobile home?**
 - Yes. You will have to obtain a permit from your borough/township in which you live.
- **Who do I notify if I sell my mobile home?**
 - You should notify the Assessment Office with the new owner's name & address.
- **Who do I notify if my mailing address changes?**
 - You should notify the Assessment Office in writing as soon as possible. This is important & should be done as soon as possible. According to Pennsylvania Law, you are still responsible to pay your real estate taxes even if you do not receive your tax bill.
- **What can I do if I feel that my property is over assessed?**
 - You must file a written appeal with the Board of Assessment Appeals identifying the assessment you want to appeal, the property record card number and the address you want the Board to send your notice to appear for the hearing. There is an assessment appeal form to fill out or we can accept the appeal in the form of a letter of intent from the taxpayer.
- **What is the filing deadline?**
 - If you received an Assessment Change Notice, you have 40 days from the date the notice was mailed to file an appeal. Otherwise, you can file an appeal on or before September 1st for the following tax year.

- **Is there a fee for filing an appeal?**
 - There is no cost to file an appeal.
- **What do I bring to my appeal hearing?**
 - The burden of proof is on the property owner at an assessment appeal. It is important that you provide the Board with pertinent documentation, such as appraisals, comparable sales of similar homes, cost of construction, pictures or wetland & non-perk data.
- **Home improvements that are not assessed.**
 - The following are a list of normal maintenance & repair jobs you can do to your property without increasing your assessment:
 - Painting-outside or inside
 - Repairing & replacing existing masonry
 - Replacing plumbing & light fixtures
 - Landscaping
 - Replacing a roof
 - New exterior siding (except stone & brick)
 - Residential Paving
 - Residential Fencing
- **Home improvements that are assessed.**
 - The following are examples of improvements that will increase your property assessment & resale value:
 - Creating additional living space
 - Renovating an unfinished basement or attic
 - Adding an extra bath, porch, deck or patio
 - Adding a garage
 - Outbuildings or sheds over 10x10 and/or are permanently affixed to the ground
 - Complete modernization and conversion of a home
- **Clean & Green Facts**

https://www.carboncounty.com/documents/tax_assessment/clean_and_green_facts.pdf