











ALLEGHENY INSTITUTE
FOR PUBLIC POLICY

Assessment Practices in PA
and Other States




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States Where the State Govt. Conducts No Assessments

PA	CT	DE	HI
			
ME	NJ	RI	TX
			


States Where the State Govt. Conducts No Assessments and There is No Specified Cycle of Assessing Property

PA		DE	
			
	NJ		
			

States Where the State Govt. Conducts No Assessments, There is No Specified Cycle of Assessing Property, and There is No Regularly Required Audit of Assessments

PA		DE	
			

States Where the State Govt. Conducts No Assessments, There is No Specified Cycle of Assessing property, There is No Regularly Required Audit of Assessments, and There is No Verification of Sales Data

PA			
			

A New Assessment Model for PA

- Oversight of the assessment process by a state level agency
- Reassessments every three years
- Initial reassessment would require a revenue neutral rollback of millage rates
- Voters get control over all millage rate increases—school, municipal, and county