



City of Philadelphia

**Office of Property
Assessments**
Curtis Center
601 Walnut Street
Suite 300 W
Philadelphia, PA 19106-
3323

Richie N. McKeithen
Chief Assessment Officer

Office of Property Assessment: History of the Organization and Purpose of a Property Reassessment

History of the Organization

- One of the most significant ways the City of Philadelphia is reforming government is through the work of the Office of Property Assessment (OPA) to improve the City's real estate assessment system as efficiently as possible while producing assessments that are accurate and understandable.
- The Mayor and City Council crafted and passed legislation to replace the Board of Revision of Taxes (BRT), the agency that had been responsible for both property assessments and appeals of those assessments, by dividing those responsibilities into two separate agencies. One agency would assess all real property and the other would handle all assessment appeals.
- In May 2010, voters overwhelmingly approved the legislation and in June 2010, professional assessor Richie McKeithen was appointed by the Mayor and Approved by City Council to be the Chief Assessment Officer of the Office of Property Assessment, a new agency created to assess real property. Mr. McKeithen began work in August 2010.
- The Office of Property Assessment formally took over responsibility for assessments in October 2010. However, the Pennsylvania Supreme Court ruled on September 20, 2010, that without an amendment to state law, the City does not have the authority to replace the BRT in its capacity as an existing appeals board.
- Therefore, the BRT remains in place as the property assessment appeals board; but the separation of the appeals function from the assessment function, which removed an inherent conflict and was a key goal of the legislation, remains in place.
- Under the leadership of Chief Assessment Officer Richie McKeithen, OPA has begun the work to conduct a reassessment of the approximately 577,000 parcels in Philadelphia.
- The reassessment is expected to be completed by October 2012.

Purpose of a Property Reassessment

- A full reassessment of all real property is needed because current property assessment values are too often inaccurate. Over time, inaccuracies create a lack of fairness and equity for real estate taxpayers. A reassessment of real property in Philadelphia is timely and necessary to ensure that current property assessment values are not being imposed unfairly or inequitably.
- For example, currently two neighbors with similar homes with similar conditions or levels of improvements may have significantly different property assessment values and therefore owe significantly different real estate taxes. Meanwhile, two homes of very different size and quality may be assessed at the same value and therefore owe the same amount of real estate taxes. One of the goals of the reassessment project is to achieve fair assessments of similarly situated properties.
- To endeavor to maintain assessments that are fair and equitable over time, the City intends to assess all real property in Philadelphia through this same process on an annual basis.
- In undertaking this effort, the City is endeavoring to provide clarity to taxpayers on the actual assessed value of their property and its corresponding real estate tax bill.

Additional Questions

- *What is a property reassessment?*
 - A property reassessment is a reevaluation of real property in Philadelphia with a goal of ensuring that all property values are in compliance with state statutes, applicable laws and industry standards.
- *What is “real property?”*
 - Real property is commonly referred to as real estate and includes the land and improvements on the land (such as a home or garage). Real property does not include your personal property (such as a car or furniture).
- *Is every parcel in Philadelphia being reassessed as part of OPA’s reassessment?*
 - Yes
- *What does the City intend to be the result of this reassessment project?*
 - Philadelphia intends that all 577,000 parcels in Philadelphia will have assessment values that fall within a range of acceptable accuracy and that meet both legal requirements and industry standards.

- *When will I receive my new property assessment and will it be different from my current assessed value?*
 - OPA estimates that property assessments will be sent to all property owners by October 2012. OPA anticipates that many properties will have a assessed values that are higher than the current assessed values. OPA cannot estimate the new value before completing the reassessment project.

- *Will this affect my real estate taxes?*
 - Not necessarily. Following completion of this reassessment project, it is anticipated that many property owners will see their tax bills go down. Some property owners whose property values have grown more quickly than their tax bills in the past will see higher tax bills. City Council and the Mayor will be evaluating buffering mechanisms to protect and transition property owners from sudden and dramatic tax bill changes. The issue of resulting property tax rates and property tax bills will be addressed by the Mayor and the City Council. The Office of Property Assessment does not set the tax rate.

- *What recourse do I have if I do not agree with the new property assessment value?*
 - OPA is establishing an internal first level appeal process where property owners can appeal assessment values with OPA assessors. If you are not satisfied with the outcome of the internal appeal, you can initiate a second level appeal with the Board of Revision of Taxes. If you are not satisfied with the outcome of the second level appeal, you can initiate a third and final level of appeal with the Court of Common Pleas.

- *Who can I contact for more information?*
 - Customer Call Center at (215) 686-4334.