



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Pennsylvania (PA) Summary Calendar
General Information	General Information
Lien Date:	January 1 for County/Townships; July 1 for School Districts
Assessment Notice Date:	Only when assessment changes are notifications sent
Valuation Methodology:	Fair market value - Appraisals needed in majority of cases to achieve relief
State websites:	Some Counties have Form/Rule posted on jurisdiction websites
How often is the reassessment:	No regular schedule
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Varies by jurisdiction
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Yes, Improvements to real property are taxable as of the first day of the month in which the improvement was completed and are assessed for the proportionate part of the fiscal year remaining after the property was improved.
Assessment Phase-In Provisions:	No municipality may levy taxes on a county-wide revised assessment until it is completed and adopted for the entire county.
Pollution Control Taxable:	No specific provisions.
air	N/A
water	N/A
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A



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Unlicensed Motor Vehicles Reported on Rendition:	N/A
Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A
Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Varies by jurisdiction
Discounts	Yes, 2% dates of discount vary by taxing jurisdiction.
Payment Options	Varies by jurisdiction
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	No regular schedule
Appeal Deadlines (received or postmarked):	Appeal deadlines vary by locality.