



Pennsylvania

At a glance...

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January 1

Tax Year

County, City & Townships – Calendar Year
School Districts – June 1 – June 30

Taxes Statements Issued

County, City & Townships – February/March
School Districts – July/August

Taxes Due

Taxes are due within 60 days of the issuance of the tax statement. Taxpayers can receive a 2% discount by paying within 30 days.

Taxable Property

Real Property:	Yes
Personal Property:	No
Inventories:	No
Intangibles:	Yes

Valuation Basis

Actual Value

Appeal Procedures

The county assessment appeals boards are the first step in the Pennsylvania appeal process (appeal dates vary). The boards hear appeals generally within 60 days of filing and decisions are typically rendered within 2 or 3 weeks of the hearing. A further appeal to the Pennsylvania Court of Common Pleas of the County must be instituted within 30 days of a Board decision

Appeal Deadline

Appeal deadlines in Pennsylvania vary by county. The deadlines for counties are available at the [State Tax Equalization Board](#).

Assessment Ratios

Common Level Ratios for each county are established by the State Tax Equalization Board each year. [Assessment Ratios](#) are published July 1 of each year

Additional Information

State Tax Equalization Board
P.O. Box #909
Harrisburg, PA 17108
(717) 787-5950
<http://www.steb.state.pa.us/>