

APPEALS

Can I appeal my taxes?

You cannot appeal your taxes. You can only appeal the assessed value upon which your taxes are based. Your taxes will be lower if you win your appeal and the value of your property is lowered.

How do I appeal the value of my property?

Applications for appeal are available on this website or at the Assessment Office.

When are Applications for Appeal accepted?

Applications for appeal are accepted from July 15th to September 1st. If you have received a Change of Assessment in the mail, you have 40 days to apply for an appeal.

When do Appeal Hearings take place?

Appeals take place twice per year. Most will take place late September or early October. We also have appeal hearings in April for those who have received a change of assessment.

Can I reschedule or cancel my Appeal Hearing?

You may only reschedule your appeal hearing 10 days or more before it is scheduled to take place. A reschedule within that 10 day period requires an additional \$10 fee. The initial fee (\$35 residential, \$125 commercial) will not be refunded if you cancel your appeal hearing or do not show for the hearing.

What is the fee for an Appeal Hearing?

\$35 for residential properties, \$125 commercial properties, \$125 for properties seeking tax exempt status. Tax exempt status is only available to nonprofit or municipal organizations.

Do I need an attorney?

You do not need an attorney for an assessment appeal hearing, but you may have an attorney with you if you like. You will need an attorney if you do not agree with the board's decision and intend to pursue the matter in the Court of Common Pleas.

If I am unable to attend my appeal hearing, can someone represent me?

Your attorney or spouse may represent you. You may also appoint someone by completing the affidavit form available on this website. The appointed person may not be paid. Payment may incur legal penalties because the person is not an attorney but practicing law.

Do I need an Appraisal for an Appeal?

We cannot require an appraisal, but one is STRONGLY RECOMMENDED. If no appraisal is presented, the decision will likely be delayed until one is submitted. If one is requested and not submitted by the deadline imposed, the board will deny the appeal and there will be no change in value.

Can I use a Bank Appraisal for my Appeal Hearing?

No. A bank appraisal is done for a different purpose using other methods. Only an appraisal for tax appeal purposes completed within the past year is acceptable.

Can I use a Realtor's Appraisal for my Appeal Hearing?

No. Most realtors are not appraisers and are not licensed to conduct appraisals.

Do I need an Appraisal for a Manufactured/Mobile Home?

The board will accept an appraisal for a manufactured home. However, a statement of value from NADA.com (A kind of Bluebook for manufactured homes) is acceptable.

Who will be at the Appeal Hearing?

The board consists of three members appointed by the County Commissioners. The Chief Assessor will also be present to administer the hearings and answer any questions. The Chief Assessor does not make any decisions concerning the value of your property at this hearing. All decisions are made by the board and implemented by the Assessment Office.

What if I don't agree with the Board of Assessment Appeal's decision?

You may apply to be heard by the Court of Common Pleas if you disagree with the Board of Assessment Appeals. You should contact an attorney for more information about that process.

ASSESSMENT

How did the Assessment Office calculate the value of my property?

A Field Assessor likely visited your property and collected data. The data was then entered into our CAMA system (Computer Aided Mass Appraisal). The system determined a value using predetermined calculations within the programming. The field Assessor then evaluated that value, making a judgement as to its accuracy and relevance to other properties. The Assessor may make changes to that value, using their own experience and knowledge gained from their instruction while pursuing their state certification as a Certified Pennsylvania Evaluator (CPE).

Can I have my property reassessed?

If you have done nothing to your property (added or sold land, demolished or built structures) your property value will not change. Otherwise, a property can only be reassessed during a countywide reassessment. The last reassessment in Armstrong County took place in 1997, and there is currently no discussion of doing another.

Do I have to allow the Assessor on my property?

You may ask the Assessor to leave your property, but the assessor will then estimate measurements and other data to determine the value of your property. It is to your advantage to allow the Assessor to evaluate your property in person.

Do I have to send back the form left by the Assessor on my door?

No you do not, but the assessor will then estimate the information asked on the form to determine the value of your property. It is to your advantage to send back the form left by the assessor so they can evaluate your property correctly.

Can I have an estimate of taxes before I build?

Yes. The Assessment Office can estimate the value of any proposed new construction, then estimate your taxes. There is a \$10 fee for this service, and \$5 additional for frequent changes if the property owner wants to know all the "what ifs?" THIS IS ONLY AN ESTIMATE NOT A GAURANTEE. Oftentimes, what is built differs from the information that the Assessor was given to complete the estimate. The form is available on this website.

My property is under 1 acre, why is the value so high?

Every property with a residence has had utilities such as septic, sewer, well, or public water added to the property. Therefore one acre (or less, depending on lot size) is considered more valuable than the rest of the land as a result, and has a "Site Value" applied to it.

I demolished the home on my property, why is the land value still so high?

Every property with a residence has had utilities such as septic, sewer, well, or public water added to the property. Therefore one acre of land is considered more valuable than the rest of the land as a result, and the infrastructure for those utilities still exist even if the home has been demolished. That one acre has a "Site Value" applied to it, raising the overall value of the land.

Will my taxes go up if I remodel my home?

Your taxes will only increase if you have added additional square footage, bedrooms, bathrooms, porches or decks. A new roof, siding, windows, or kitchen remodeling will not increase your taxes.

Are agricultural buildings taxable?

Agricultural buildings are taxable regardless of whether the township required a building permit. Grain silos, grain bin, and corn cribs are not taxable.

Are swimming pools taxable?

Neither above ground nor in ground pools are taxable in Armstrong County.

Are patios and decks taxable?

Yes. Patios and decks are taxable. A patio or a deck with a roof is considered a porch.

Is fencing taxable?

Neither residential nor commercial fencing is taxable in Armstrong County.

What is Common Level Ratio (CLR)?

Each month the Assessment Office reports the selling price of every Valid Sale of property in Armstrong County. On July 1st of each year, STEB (State Tax and Equalization Board) issues each county their Common Level Ratio based on that data after applying statistical analysis. Generally, the Common Level Ratio tells us where the county's assessed value stands when compared to actual market sales for the year. The CLR can only be applied to a property during the appeal process to theoretically bring it more into line with the current market value. The BOAA (Board of Assessment Appeals) will determine what they believe the market value of a property to be then they will apply the CLR.

What is uniformity?

Many falsely believe that uniformity means that every property has nearly the same value as the other properties in their neighborhood. This is not true.

Uniformity means that each class of property is assessed in the same way. For example, all commercial properties are assessed in a similar way, and all residential properties are assessed in a similar way. The Assessment Office can't use the same process for valuing a residential property as they do a commercial property, nor can they decide to use one process for a year or two and then switch to a different method. This concept also applies to manufactured homes and vacant land. Like properties must be assessed in a like manner.

ABATEMENTS

LERTA

What is LERTA, and how do I apply for it?

LERTA (Local Economic Revitalization Tax Assistance) is a tax abatement program offered by your township for new construction. Some townships offer a 10 year LERTA, others offer a 5 year LERTA. In some townships it only applies to either residential or commercial properties, other townships offer the abatement for both. A few townships only offer it for particular geographic locations.

There are no taxes applied to the new construction the first year, then 10% of taxes is added each year until the owner is paying 100% (For 5 year, 20%). The abatement will apply to township, county, and school taxes, assuming each approves the LERTA application. **You have a limited period to apply.** Contact your township or municipality to find out if LERTA is available and learn more about eligibility and the application process.

HOMESTEAD/FARMSTEAD

What is Homestead, and how do I apply?

Homestead is a tax abatement available from the state that is deducted only from your school taxes in the fall. The amount of the abatement is determined by monies received from gambling revenues. In Armstrong County the abatement averages around \$300. You may be eligible to receive both Homestead and Farmstead if you live on actively farmed land of at least 10 acres with farm buildings.

Properties that are not enrolled in Homestead receive applications in the mail every year. The property owner must own the home and live in it. Only one abatement is permitted per person. Rental properties do not qualify. Properties

that are enrolled are not removed unless the mailing address or owner changes. Contact the Assessment office for information if you were denied Homestead. If you own more than one residential property, you will receive an application for the property not enrolled. You may discard that application.

What is Farmstead, and how do I apply?

Farmstead is a tax abatement available from the state that is deducted only from your school taxes in the fall. The amount of the abatement is determined by monies received from gambling revenues. In Armstrong County the abatement averages around \$300. You may be eligible to receive both Homestead and Farmstead if you live on actively farmed land of at least 10 acres with farm buildings used for livestock or farm machinery. You must be approved for Homestead to receive Farmstead. Check with the Assessment Office to determine your eligibility.

Why was I denied Homestead/Farmstead?

If the owner or the address where the taxes are mailed changes, the system automatically ejects the property from Homestead/Farmstead, assuming that the property is no longer the owner's primary residence as required for eligibility. If you believe this to be a mistake, contact the Assessment Office.

CLEAN & GREEN

What is Clean & Green, and how do I know if my property is eligible?

Clean & Green (ACT 319) is a program that was enacted by the state to help protect farmland from development by offering a tax incentive. If you have at least 10 acres of forest or farmland, you may be eligible. Check with the Assessment Office to determine your eligibility.

How do I apply for Clean & Green?

You may obtain an application from the Assessment Office from March 1st to June 1st of each year.

How are Clean & Green rates calculated?

Penn State conducted a soil survey of the entire state, as a result the Assessment Office has maps of the soil types for the entire county. Each year the state provides us with the rates for each type of soil and its value for wooded or open acreage. Those rates are applied to each Clean & Green property based upon the soil types on that property.

Will Clean & Green transfer to my children once they inherit my land?

As new owners of property in Clean & Green, they are required to complete a new application within 30 days or the property will be removed from the program and rollback taxes will be due. If the land is split up between heirs, those parcels that are not at least 10 acres will no longer be eligible for Clean & Green and rollback taxes will be due.

I'm purchasing a property that is in Clean & Green, do I have to re-apply in my name?

Yes. New owners of property in Clean & Green are required to complete a new application within 30 days or the property will be removed from the program and rollback taxes will be due.

I'm purchasing a property that is not in Clean & Green, and I want to add it to my property that is currently in Clean & Green, do I have to complete a whole new application?

You only need to complete an addendum. There is no fee for this.

Can I remove my property from Clean & Green?

You may remove your property from Clean & Green at any time. However, there will be rollback taxes due (everything you have saved in taxes by participating in the program going back 7 years plus 6% interest).

DISABLED VETERAN

As a Disabled Veteran, how do I apply to be exempt from taxes?

You must apply to the state for Disabled Veterans Tax Exempt Status. There are certain eligibility requirements involved. Contact the Veterans Affairs Office on the first floor of the administrative building next to the courthouse (724) 548-3441.

If approved, will all of my property be exempt from taxes?

If the state approves your tax exempt status, only the parcel where you reside will be exempt. All other property will remain taxable.

Who do I contact to apply?

Contact the Veterans Affairs Office on the first floor of the administrative building next to the courthouse (724) 548-3441.

TAXES

How can my organization apply for Tax Exempt Status?

Your organization will have to apply for the status through the appeals process. The application for Tax Exempt Status is available on the Assessment Office's webpage and requires certain documentation. The status is determined by the Board of Assessment Appeals, and is contingent upon the organization meeting criteria set forth by state assessment laws.

What is Millage, who decides it, and how is it used?

A Mill is one thousandth of one dollar (1/1000 per \$1). So if the millage rate was set at one mill, every thousand dollars in property value would be taxed one dollar. The assessment office notifies all taxing bodies of the assessed property value in their district. The taxing bodies determine what their millage needs to be set at to meet their budget requirements given that assessed property value.

What is the Millage where I live?

A list of millages is available on the Assessment Office's webpage.

Who is my Tax Collector?

A list of Tax Collectors is available on the Assessment Office's webpage.

Where do I pay my taxes?

Delinquent taxes are paid at the Tax Claim Office in the basement of the administration annex next to the courthouse. All other taxes are accepted by your tax collector.

What if I am unable to pay my taxes?

Contact the Tax Claim Office for information if you are about to become delinquent on your taxes at 724-548-3289.

How can I lower my taxes?

An Appeal Hearing is the best way to lower your taxes. An appraisal is strongly recommended before appearing at your hearing, otherwise the board will likely ask you to have an appraisal done before making a decision about the value of your property.

Are there tax breaks available for senior citizens?

There are no programs available through the county. Contact the Armstrong County Area on Aging office at 724-548-3295 for anything that might be available at the state level.

[Why are my neighbor's taxes lower than mine?](#)

There are a number of factors that go into determining the assessed value of a property upon which taxes are based. Acreage, participation in Clean and Green, geographic location, year built, story height, square footage of living space, type of siding, type of heating, available utilities, number of bathrooms and bedrooms, finished or unfinished attic or basement, and many more factors determine assessed value. Any of these factors that differ from your neighbor's property will account for any differences in taxes.

BUILDING PERMITS

[How do I know if I need a building permit?](#)

Contact your township or municipality. The county does not issue building permits.

[Where do I get a building permit?](#)

Your township or municipality should be able to provide that information.

TAX SALE

[When/ where is the Tax/ Sheriff's Sale and how do I get a list of properties for sale?](#)

These sales are held in the courthouse. Contact the Tax Claim Office for information about Tax Sales at 724-548-3289. Contact the Sheriff's Office for information about Sheriff Sales at 724-548-3265.

MISCELLANEOUS

[Where do I get a copy of my deed?](#)

You may obtain a copy of your deed at the Recorder's Office in the main courthouse. The Assessment Office does not have copies of deeds.

[How can I have my deed changed?](#)

You must have an attorney make changes to your deed. The Assessment Office cannot make changes to your deed.

[I am having a dispute with my neighbor about the property line, can the Assessment Office provide a map?](#)

The Assessment Office can provide you a map that shows your property lines. However, the map is not as accurate as a survey and cannot be used for legal purposes.

[How do I transfer ownership of a mobile home?](#)

Manufactured trailer homes have a title of ownership just as a vehicle. You would transfer the title as you would a car. If you cannot locate the title, contact Penn DOT or the DMV for information on how to obtain a duplicate title.

[A realtor's or home seller's website has the wrong information about my home/ taxes/ millage, how do I correct it?](#)

You must contact the company. The Assessment Office has no contact with any outside real estate websites, nor do we provide them with the information displayed on their site. These websites often have the wrong information.