

REASSESSMENT FACT SHEET

- What is reassessment?
 - Reassessment is a redistribution of current tax dollars to correct inequities caused by years of unequal market value changes
- Why did Lehigh County perform the reassessment?
 - The last reassessment in Lehigh County was 1991. Since that time, there has been significant growth in the county including new homes, new commercial/industrial growth, and development of vacant land which has affected the overall market value of properties in Lehigh County.
- Who does the reassessment?
 - Lehigh County is responsible for the reassessment process and determining the new values for all properties within the county. The county provides the assessment numbers to the district.
- Do the taxing authorities get more tax revenue from the reassessment?
 - Each taxing body (county, municipality, school district) must adjust the millage rate to arrive at a revenue neutral result. Northwestern Lehigh used the July 1, 2012 tax duplicate to calculate the new millage rate. The district reset the millage rate to generate the same amount of tax levy, which means there are no new tax dollars for the district as a result of the reassessment.

	Assessed Value	Millage
July 1, 2012 Tax Duplicate	452,431,900	50.66
January 2013 Assessed Value	1,435,816,000	15.9631

- Why are my taxes going up as a result of the reassessment if the district isn't getting more tax revenue?
 - An individual's taxes may go up/down based on the change in value to his/her property. If a property value increases, then the taxpayer will have to pay a higher amount of taxes based on the increased value of the property. Conversely, for a property that decreases based on the reassessment, the taxpayer will have to pay a lower amount of taxes.
- How do I calculate what my estimated taxes will be due to the reassessment?
 - Lehigh County has a website: www.mylehighcountyproperty.com where a taxpayer can look-up his/her property. The site provides the estimated taxes for each municipality.
 - For school district taxes, take the new assessed value and multiply the reset millage rate to calculate the estimated taxes for July 1, 2013.

New Assessed Value	\$	188,106
Millage Rate		0.0159631
Estimated Tax Bill	\$	3,002.75

- When will I receive a new tax bill?
 - For the school district, the new assessed values will be used to generate the July 1, 2013 (2013-14 school year) tax bills.
- Who can I contact if I have questions?
 - For specific questions related to your property, you should call Lehigh County Assessment Office, or visit the website: www.mylehighcountyproperty.com. For questions pertaining to the school district or your school district tax bill, you should call the Northwestern Lehigh School District Business Office at 610.298.8661 extension 1230.