



Lackawanna
County

Commissioners

Bill Gaughan • Matt McGloin • Chris Chermak

Lackawanna County, Pennsylvania

Christopher S. Gerancher

Appraisal Project Supervisor



May 2022

After an RFP process, the County selected and contracted with Tyler Technologies to conduct the Countywide Reassessment Project

During a reassessment, all property must be assessed at the same standard of value to ensure equity that each property owner is paying their “fair share” of the property tax.

Reassessment Fears



Pay more taxes

Government will spend more

Discover unknown improvements
on my property

Reassessment Fears | More Taxes?



Will a new assessment mean that I pay more in taxes?

A property's assessment should reflect its market value. As market values increase or decrease, assessed values may not reflect these changes. This means that some property owners with outdated assessments could be paying more than their fair share of taxes, while others may be paying less than their fair share. The reassessment process will correct these inequities.

If your assessment does increase, it does not necessarily mean your taxes will increase.

Reassessment Fears | Government Spending



Will the County or School collect more taxes as a result of the reassessment?

The county and the school districts are capped by law on how much additional revenue can be generated from reassessment. Following the reassessment, property tax rates will be adjusted to ensure the taxing entity does not collect more than allowed by statute. Millage rates will be adjusted to take into account the new assessed values.

Countywide Reassessment | Revenue Neutral



Reassessment does not increase or decrease tax revenues. The total tax burden is distributed more fairly. A resident's county, municipal, and school taxes are based on the assessed value of a property. Past practice shows about one third of properties will see lower taxes, one third will see no change and one third will see a tax increase. The reassessment will be revenue neutral for the county. As per state law, the point of a reassessment is to be fair and equitable for all taxpayers using the most accurate property values as a basis.

Reassessment – Value/Tax Impact



YOUR PROPERTY VALUE CHANGE

Lower than average change
for property class

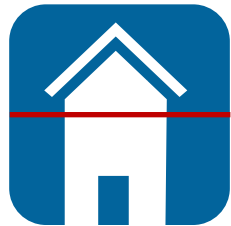
PROPERTY TAX IMPACT

Taxes likely*
DECREASE



Similar to the average
change for property class

Taxes likely*
DO NOT CHANGE



Higher than average change
for property class

Taxes likely
INCREASE

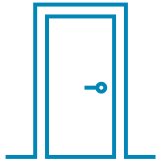
Reassessment Fears | Discover Improvements



Updating assessment records to include newly discovered improvements, ensures equity and that everyone pays their fair share of property taxes.

Countywide reassessments are intended to restore fairness within the community.

Phases of Reassessment



Door to Door Data Collection

Mid-2022 to
Early 2024



Data Analysis

Early to Mid-
2024



Valuation Review

Early 2024 to
Late 2024



Informal Meetings

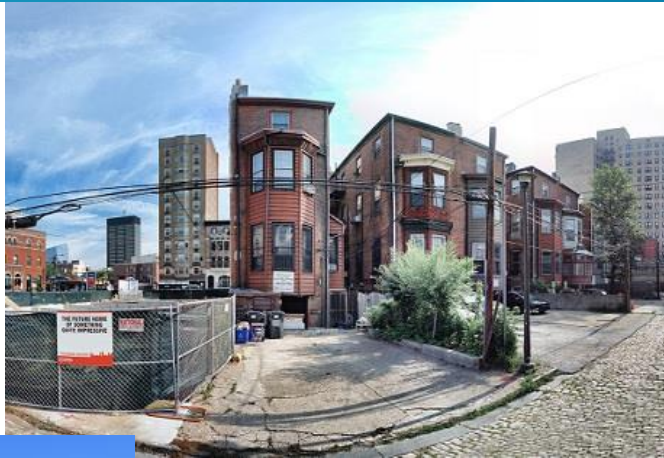
Early
2025

Site Visits



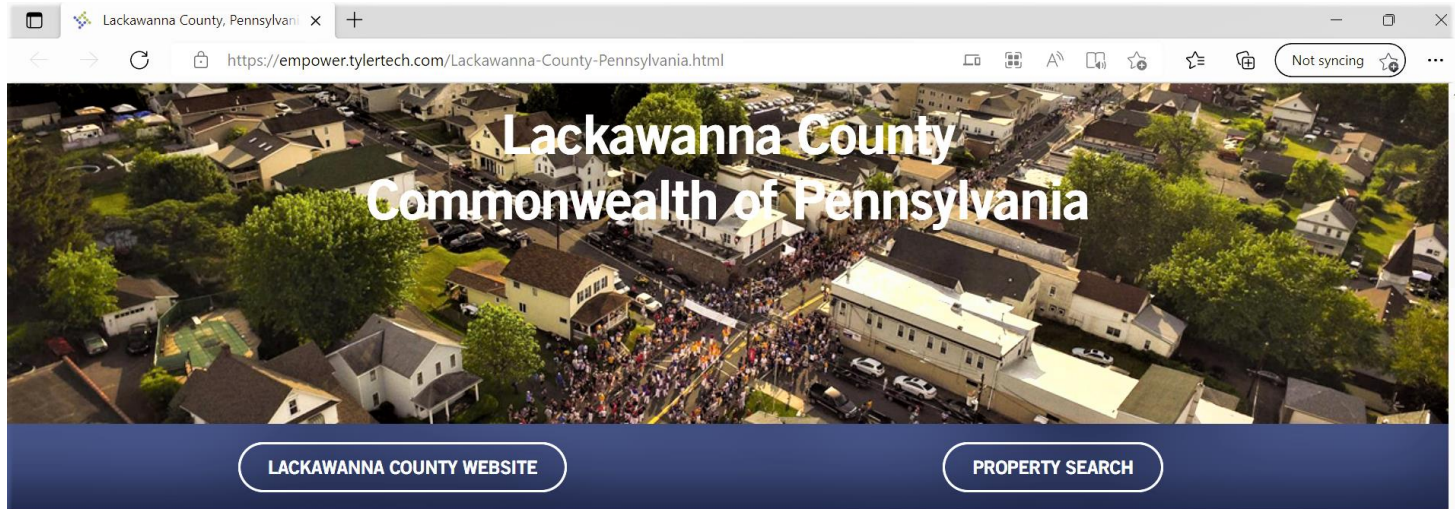
- Trained data collectors will visit every property in the County.
- Data collectors will wear bright yellow Tyler vest, and a Lackawanna County issued photo ID badge.
- Data Collectors will practice social distancing.
- Exterior measurements will be taken of all improvements.
- All will be documented and returned for entry into the County's CAMA.

Street-Level Imaging



Images taken with Field Mobile tablets

Full Transparency




Lackawanna County Property Reassessment

Timeline

- **Late Spring/Early Summer 2022:** A small Tyler crew will start setting up an office in the Lackawanna County Government Center and begin hiring local people to collect data on all of the county's approximately 107,000 real estate parcels.

Data Mailers

Tyler Technologies
1 Quaker Plaza
Suite 102 Administration Building
Stroudsburg, PA 18360



Date of Issue: July 29, 2017
Parcel ID: 04-1-1-14
Alt ID (Routing): 0421102709635
Property Location: 46 WALNUT LN
Building #: 1



SROGACKI MICHAL
46 WALNUT LN
DELAWARE WATER GAP PA 18327

Our firm has been retained by Monroe County to conduct the re-assessment of all real estate for property tax purposes. Please use the Glossary of Terms supplied on the back of this form to carefully review the data recorded for this property. If you feel that any data is incorrect, enter the correct information directly on the form. Please return this form, with or without changes, to the address above within 14 days. If you have any questions, please call our office at 1-570-517-3895. Please do not call the Assessment Office.

Building Information			
Number of Living Units	1	Total Rooms	8
Style	Ranch	Total Bedrooms	3
Approximate Year Built	1954	Total Full Bathrooms	1
Story Height	1	Total Half Bathrooms	
Attic	None	Basement	Full
Heating System	Oil - Hot Water	Basement Garage Spaces	No Basement Garage
Central Air Conditioning	No	Finished Basement	0
Fireplaces	1	Total Living Area	1600

Inspection Information: No One-At-Home Over 18

Sales Information		Detached Structures	
Date	Price	Shed (Value)	12 X 10
04/10/2014	170,000	Shed (No Value)	12 X 10
		Pavoc (Concrete)	20 X 10
		Pool Vinyl Liner	30 X 10



04/11/14 08/25/2016

Please write your name, signature, and date and return to the address listed above. If you are returning this mailer with corrections or additional information, please write your daytime phone number as we may need to contact you for clarifications. Thank you for your attention to this matter.

Name: _____ Sign: _____
Daytime Phone Number: _____ Date: _____

- Mailed to each property owner
- Summer 2023 thru Spring 2024
- Opportunity for owner to review and confirm and/or correct the items which will impact property values
- In order to ensure accuracy and a high-quality level of the assessment data, the data mailer should be signed and returned to us with noted changes

Income and Expense Surveys

2016 - 2017 Annual Income and Expense Report



Name
Addr1
Addr2
City, State Zip

Parcel ID/PIN
Parcel Location

Delaware County, in conjunction with Tyler Technologies, is currently undergoing a county-wide reassessment of all real property resulting in new residential and commercial property values for the 2021 assessment roll. You are in receipt of this letter because the property listed above has been identified by the county as having either commercial, apartment, or industrial use. For reassessment projects like Delaware County, commercial properties are valued by the "cost approach" and the "income approach". This mailer concerns the gathering of information for the "income approach" to value.

To properly apply the income approach to value, we require current and relevant income and expense data from owners of commercial, industrial, and apartment properties in the county. This information will be used to develop local economic models that calculate the estimated market value for various types of commercial properties. Submitted information will be held in the strictest of confidence and at no time will it be available to any other party or subject to freedom of information law or regulation. Property owners/managers are encouraged to complete the forms provided to the best of their knowledge, as accurate and complete information is critical to determining fair and equitable values that reflect current local market conditions and will preclude the use of available published rental and expense information from nearby major commercial markets, such as Philadelphia.

All information provided will remain strictly confidential. While there is no penalty for failure to provide this information at this time, submissions will ensure that the new assessments reflect the actual economic climate in the County, and how it specifically relates to each property.

- **Owner-occupied property** - Check Yes, this property is FULLY owner occupied. You do not have to fill out this form, simply return it with the box checked "Yes".
- **Non owner-occupied properties** - Real estate occupied by a business and is owned by a principal of the business are not owner-occupied properties, and are asked to complete this form in its entirety for 2016 and 2017. If a property is partially rented and partially owner occupied, you are also asked to complete this form in its entirety. Please be careful to identify which portions of the building are rented and which ones are owner occupied.
- **Owners of multiple properties** - Please fill out a separate information survey for each property owned in Delaware County. Additional forms can be obtained by calling the number at the bottom of this cover letter.

GENERAL INSTRUCTIONS

Please be sure to provide information for the 2016 and 2017 calendar years.

- Correct any ownership or property information shown that is incorrect
- Complete **Rental Information** (non-apartment spaces) for 2016 and 2017 - A computer printout is acceptable provided all required information is given.
- Complete **Apartment Rental Information** for 2016 and 2017 - A computer printout is acceptable provided all the required information is given.
- Complete **Expense Information** for 2016 and 2017
- If we have any questions, please write in a daytime phone number where we can reach you: _____
- Complete the following Verification of Purchase Price if the property was sold after January 1, 2017.

Purchase Price: _____ Date: _____

Was the property publicly listed? ___YES ___NO. If No, Explain: _____

Did you materially change the property after the date of sale? ___YES ___NO. If Yes, Explain: _____

RETURN THIS INCOME AND EXPENSE REPORT ON OR BEFORE MARCH 31ST, 2018.

Please return to: Tyler Technologies, Government Center, 201 W Front St, Media, PA 19063. If you have any questions, please call 610-891-5695.

- Commercial properties are valued by the "cost approach" and the "income approach"
- Surveys will gather current and relevant income and expense data from owners of commercial, industrial and apartment properties
- Mailed in Spring 2023

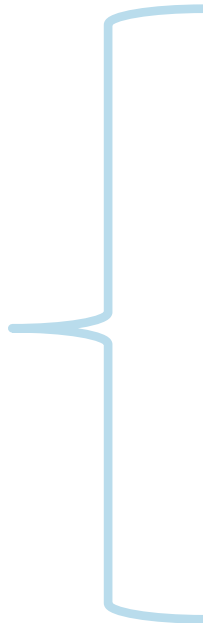
All information provided will remain strictly confidential



Data Review and Analysis



Property Value



Location

Market

Age

Condition

Improvements

Neighborhood

Sales Market



Data Analysis

A comprehensive sales study will be conducted for all properties that sold within Lackawanna County over a 30-month period ending on July 1, 2024.

Valuation



Tyler's valuation specialists will use the collected data to calibrate computerized models specific to the Lackawanna County market.

Identify market areas within the jurisdiction.

Develop models relating price to property characteristics.

Use the models to select comparable sales prices to subject properties being valued.

Select appropriate comparable sales for each subject.

Value Review



Gather all collected data


Review of all attributes

Use comparable data

Identify outliers

Establish new market value

Notices

 **DAVID A GRAHAM**
Greene County Auditor
69 Greene St
Xenia, OH 45385

Main Office 937-562-6055
Homestead Info 562-8036
Real Estate 562-6072/6073
Accounting/Payroll 562-6076
Manufactured Home 562-6074

BLC DAYTON GC LLC
6737 W WASHINGTON ST SUITE 2300
AL N: 6737 W HOAGI AND FSQ
WEST ALLIS WI 53214

July 23, 2014

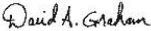
R: Property Valuation

Ohio law requires the county auditor to update property values every three years. Tax year 2014 is an update year. The new property value was determined by the valuation update, and any changes made to your property since the last update, including home construction. The new value is shown below. This will be the valuation used for the taxes due.

Parcel ID Number: 100-000-0007-0-0564-00
Property Location: 260 WARDEN WAY

Previous Value: 5,843,080
New Value: 5,502,630

We are not able to determine the impact of this valuation change on your property taxes. If you have questions regarding your new value please contact my appraisal office to schedule an appointment at 537-562-5621 by September 28, 2014, between the hours of 8:00 am and 4:00 pm.

Sincerely,

David A. Graham
Greene County Auditor

- “Would I.... Could I ...sell for this amount?”
- Avoid comparing new values with old assessment
- Make an appointment to discuss concerns
- Schedule time to meet with Tyler representative
 - Bring important documentation
- Visit county website for more information

Support of Values



Partner with the county throughout **the informal review process**, including **website** for appraisal project, appeals support, **document flow**, and participation in board of revision **hearings**.

Contact Information

Lackawanna County

Lackawanna County Assessor's Office

123 Wyoming Avenue, 2nd Floor

Scranton, PA 18503

570-963-6728

assessor@lackawannacounty.org

Tyler Technologies

Christopher S. Gerancher, Tyler Project Supervisor

123 Wyoming Avenue, 5th Floor

Scranton, PA 18503

570-983-3800

chris.gerancher@tylertech.com

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technologies