



LACKAWANNA COUNTY PROPERTY REASSESSMENT

Frequently Asked Questions

WHO? WHAT? WHERE?

WHAT IS A REASSESSMENT? A reassessment is the review of an individual or group's property and the establishment of a fair market value. As a home's value fluctuates, your property taxes are based on such value – so reassessment must be performed periodically to confirm you are paying your fair share of taxes on your property.

WHO IS CONDUCTING THIS REASSESSMENT? The Lackawanna County Assessor's Office has contracted with Tyler Technologies Appraisal Services to assist with the reassessment project. Tyler Technologies staff will work with the Lackawanna County Assessor's Office to capture accurate, current information on the properties in your community.

WHO IS TYLER TECHNOLOGIES APPRAISAL SERVICES? Tyler Technologies Appraisal Services is the oldest and only national mass appraisal services company. Tyler Technologies possesses decades of local government expertise and has completed programs in nearly every state, including 26 state capitals, and has appraised more than 33 million parcels since 1938. Tyler Technologies follows time-tested procedures for mass appraisal and can quickly adapt to challenging legislation or requirements. Using the latest mobile and computing technology, aerial and satellite photography, physical analyses, reports, property records, market research, and more, Tyler Technologies verifies every parcel for accuracy. With longstanding client relationships of more than 70 years, Tyler Technologies takes pride in everything they do.

WHY IS LACKAWANNA COUNTY REASSESSING PROPERTIES? WHY IS A REASSESSMENT NECESSARY? Lackawanna County has not conducted a reassessment in over 54 years. As a result, property values Countywide have not been adjusted to reflect the current and proper fair market values as well as the correct tax amounts due per property. In some instances, a county may be required and/or compelled by court order to complete a reassessment, which results in additional expenditures due to legal fees. To avoid these unnecessary expenditures and legal obligations, Lackawanna County's Board of Commissioners passed an ordinance for reassessment on May 18, 2022. This process is necessary to determine fair market value, and to ensure taxpayers across the jurisdiction are paying the appropriate amount for their individual properties. The properties must go through a reassessment of evaluation to arrive at the values equitability.

WHEN WILL THE REASSESSMENT TAKE INTO EFFECT? WILL I KNOW WHEN DATA COLLECTORS WILL BE IN MY NEIGHBORHOOD? The reassessment will commence in July 2022. You will see notices in your local newspaper or on the Lackawanna County website, <u>www.lackawannacounty.org</u>. Data collectors will measure buildings and speak with property owners. All Tyler staff will wear photo ID badges and vests identifying them as part of the project.



Local police and officials will also receive advance schedules listing the areas where Tyler staff will be working.

HOW IS THE INFORMATION ABOUT MY PROPERTY COLLECTED? Trained and experienced data collectors will use a compilation of technology-driven solutions to capture information about a property. Depending on the nature of the project, data collectors may view a property from the street, use remote imagery, walk around the property, or any combination of these approaches. The goal of the data collectors is to obtain precise, up-to-date information so the most accurate market value for a specific property can be determined.

WILL THE DATA COLLECTOR BE ALLOWED WITHIN MY HOME? No, the data collector will not be authorized to enter your home without invitation or to rectify misinformation. For example, if the data collector notes a finished basement, which in turn is a cellar and deemed unfinishable, a walkthrough may be requested to verify and correct the assessment information. Data collectors will request to speak with the property owner to gather information regarding the property, such as:

- Year house was built
- General construction & materials, if known
- Physical condition of the exterior & interior
- Number of bedrooms
- Number of bathrooms
- Types of heating and cooling systems

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Please note that personal items such as furniture and/or décor do not influence the value of a house; they will not be a part of the data collection process. All the information will be handled professionally and according to local project procedures.

IS THE DATA COLLECTOR ALLOWED TO PHOTOGRAPH THE EXTERIOR OF MY HOME? Tyler Technologies' photographers will take pictures of properties throughout Lackawanna County from the public right of way. Data collectors will need to take photographs of the exterior of the home where images were not collected previously. These images will become part of Lackawanna County's assessment computer database.

IS THE DATA COLLECTOR ALLOWED TO PHOTOGRAPH THE INTERIOR OF MY HOME? No.

WHAT IF I AM NOT HOME WHEN THE DATA COLLECTOR VISITS MY PROPERTY? Prior to the Data Collectors beginning their efforts in a specified area of the County, the local municipalities/law enforcement will be notified of their presence in that area along with their anticipated dates of activity. In addition, a public notice will be put out on the Lackawanna County Website, detailing when data collection efforts will be conducted in a specified area of the County. The data collector's information- to include photos, and names- will also be available on the County's website, so you know who is in your neighborhood.

HOW WILL I KNOW THAT THE REASSESSMENT OF MY PROPERTY IS ACCURATE? Please rest assured that quality control steps are in place to be sure that the data collected is accurate and reliable for both residential and commercial properties. A supervisor may conduct a separate, second inspection to confirm the accuracy of the information collected. Then, all information is compiled and reviewed by a trained appraisal professional in the Lackawanna County Assessor's Office for confirmation. You will receive a data mailer with your house information to include a sketch/photo and the reassessed value. You will have the opportunity to confirm the information on there, or to call and discuss if inaccurate information is present.



WHAT IF THE DATA COLLECTOR CANNOT SEE THE ENTIRE PROPERTY FROM THE STREET? The use of modern technology has dramatically improved the property appraisal process, as well as the precision and accuracy of the valuations. Specialists may now use high resolution photos, satellite photography, as well as a collection of data from multiple sources, to affirm and record the data on your property. Lot size, location, property characteristics, additional structures, comparable property sales, and more can all be reviewed as key elements affecting everyone's property value.

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WHAT HAPPENS ONCE THE REASSESSMENT IS COMPLETE? Your property data has been collected and reviewed by experienced appraisal professionals; the Lackawanna County Assessor's Office will send you a Notice of Value for your property.

WHAT IS THE NOTICE OF VALUE? WHAT DO I DO WITH IT WHEN IT IS RECEIVED? A Notice of Value represents the most up-to-date, fair market value for your property. Please review the information carefully, and keep in mind that the value represents the price you might sell your property for right now. If you agree with the new value, you can accept it and take no action.

ARE EXEMPTIONS INCLUDED IN THE NOTICE OF VALUE? Any existing exemptions are not included in the notice of value but will be in the taxable value you receive from Lackawanna County after the reassessment is finalized in 2026- that is when the new property values go into effect so the county, school districts, and municipalities can use them to calculate taxes. (Taxable value equals the assessed value less any exemptions that may be applicable.) Questions concerning exemptions must be directed to the Lackawanna County Assessor's Office.

APPEALS PROCESS

WHAT DO I DO IF I DO NOT AGREE WITH THE NEW REASSESSMENT VALUE? If the value is not what you expected, you have the option to discuss your concerns with the Lackawanna County Assessor's Office, an informal review, and file an appeal.

HOW DO I ENGAGE IN AN APPEAL OF THE REASSESSMENT VALUE? To prepare for an appeal, gather photos, recent appraisals, repair estimates, sale listings for similar properties – any information that might affect the value of your property and show why the reassessed value may be incorrect. You can then work with the Lackawanna County Assessor's Office to submit this information for the review.

WHAT IS AN "INFORMAL REVIEW"? Tyler Technologies hearing officers and the Lackawanna County Assessor's Office will be handling informal reviews/appeals. Tyler Technologies hearing officers are experienced appraisal staff that have worked on the reappraisal project for Lackawanna County.

WHEN WILL I LEARN THE RESULTS OF THE INFORMAL REVIEW? No value changes will be made at the informal review, but all information you supply will be reviewed. You will know if the value was revised when you receive your formal valuation notice in the mail.

WHAT DO I DO IF I AM NOT SATISFIED WITH THE INFORMAL REVIEW? If you disagree with the results of the informal review, your next step would be to file a formal appeal with the Board of Assessment Review.



IF I DO NOT SCHEDULE AN INFORMAL REVIEW, DO I LOSE MY RIGHT TO FILE A FORMAL APPEAL? No. You are not required to attend an informal review in order to file a formal appeal with the Board of Assessment Review. Even if you chose not to schedule an informal review, further legal review is available if you have filed an appeal with the Board of Assessment Review.

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WHAT IS THE BOARD OF ASSESSMENT REVIEW? The Board consists of three members appointed by the Lackawanna County Commissioners. The Board is required by the Pennsylvania Code for the purpose of hearing appeals from a property owner who alleges that his or her property has been improperly assessed for purposes of taxation.

IMPACT ON PROPERTY TAXES DUE TO A REASSESSMENT

WILL MY TAXES AUTOMATICALLY GO UP AS A RESULT OF A REASSESSMENT? No. Your taxes may go up or down, depending upon many factors considered in the evaluation. Structural additions, new constructions, real estate market fluctuation, and other inequities may affect your property value, and subsequently, your taxes.

WILL THE COUNTY, SCHOOLS, AND MUNICIPALITIES COLLECT MORE TAXES AS A RESULT OF REASSESSMENT?

Not directly. A reassessment does not increase or decrease tax revenue; it only redistributes the total tax burden more fairly. As property values go up, the tax rate goes down. Lackawanna County has already committed to not raising property taxes as a result of reassessment. School districts and municipalities have authority under Pennsylvania law to raise taxes following a reassessment. Lackawanna County has no control over those decisions. Concerns about property tax increases by school districts and municipalities should be raised with your school board and/or municipal governing body (e.g., council).

WILL COMMERCIAL AND INDUSTRIAL PROPERTIES BE INCLUDED IN THE REASSESSMENT? Yes. Much of the data collection process is the same as residential collection and will begin in 2022. Naturally, factors will differ from those affecting a house. Information, such as building income, expenses, and vacancy rates will be gathered in additional to physical characteristics.

WHAT IS THE CONTACT INFORMATION FOR THE DATA COLLECTION AGENCY?

Tyler Technologies Lackawanna County Government Center 123 Wyoming Avenue, 5th Floor Scranton, PA 18503 Telephone: 570-983-3800 Website: <u>https://empower.tylertech.com/Lackawanna-County-Pennsylvania.html</u>

WHAT IS THE CONTACT INFORMATION FOR THE LACKAWANNA COUNTY ASSESSOR'S OFFICE?

Lackawanna County Assessor's Office Lackawanna County Government Center 123 Wyoming Avenue, 2nd Floor Scranton, PA 18503 Telephone: 570-963-6728 Email: <u>assessor@lackawannacounty.org</u> Website: <u>Welcome to Lackawanna County, PA</u>