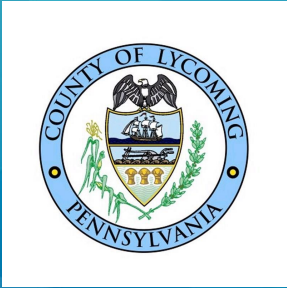




Lycoming County Reassessment 2028



County Real Property Assessment Project



The county's last reassessment was completed in 2004. Property values have changed significantly and no longer represent fair and accurate assessments across the board. Having more efficient and accurate assessed values directly affects the proportionate share that each property owner pays in property taxes.

The new assessed values will be effective for the 2028 tax year.

Why Reassess?



Tyler commits that the reassessment will conform to the Standards for Ratio Studies established by the International Association of Assessing Officers (IAAO) and the Uniform Standards of Professional Appraisal Practice (USPAP 6), as well as generally accepted standards within the mass appraisal industry.

A countywide reassessment values all properties at their current market values, necessary to restoring fairness & equity to all classes of property.



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 taxpayers could be paying more than their fair share of taxes, while others may be paying less than their fair share.

A reassessment does not necessarily mean that your assessment will increase. **If your assessment does increase, it does not necessarily mean your taxes will increase.**

Reassessment Fears | Government Spending

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



The county, municipalities, 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 these taxing bodies do not collect more than allowed by statute. Millage rates will be adjusted to take into account the new assessed values.

Reassessment Fears | Government Spending



A reassessment does not increase or decrease tax revenues. It only apportions the total tax burden more fairly by setting new assessed values.

While the overall impact on a community is capped by State law, individual property owners may see their taxes increase, decrease, or stay the same.

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.

Countywide Reassessment | Revenue Neutral



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. The County is not using the reassessment to uncover code violations.

Countywide reassessments are intended to restore tax fairness.



Phases of Reassessment



**Data
Collection**

2024–2026



**Data Analysis
& Review**

2025–2027



**Informal
Meetings**

Spring 2027

A close-up photograph of a person's hands holding a tablet computer. The person is wearing a light blue blazer and a ring on their finger. A semi-transparent blue banner is overlaid across the middle of the image, containing the text "Data Collection" in white. The background is blurred, showing other people in a professional setting.

Data Collection

Data Collection



Trained data collectors will visit every property in Lycoming County.

Data collectors can be identified by their bright yellow Tyler vest, and they will have a Lycoming County issued photo ID badge.

Exterior measurements will be taken of all improvements.

All observations, notations, and sketch changes will be documented and returned for entry into the County's CAMA (Computer Assisted Mass Appraisal) software.

Data Collection Staff

Street-Level Imaging

Photographs of the front of each property will be taken during the data collection phase



Data Mailers



John & Jane Doe
100 Main Street
Williamsport, Pa 17701

Date of Issue: August 1st 2024
Parcel ID: 1234567890
Alt ID (Routing):
Property Location: 100 Main St
Building #: 1

Tyler Technologies Inc. has been retained by Lycoming County to conduct the reassessment of all real estate for property tax purposes. Using the Glossary of Terms found on the back of this form, carefully review your property data. Correct any inaccurate information and return this form within 14 days. Any reassessment questions? Please call us at Tyler Technologies, Inc (570) 367-8221 Email: lycomad@tylertech.com

YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT

Building Information			
Number of Living Units	1	Total Rooms	6
Style	Conventional	Total Bedrooms	3
Approximate Year Built	1935	Total Full Bathrooms	2
Story Height	2	Total Half Bathrooms	0
Attic	None	Basement	Full
Heating System	Gas - Hot Water B/r Steam Radiant	Basement Garage Spaces	No Basement Garage
Central Air Conditioning	No	Finished Basement	0
Fireplaces	0	Total Living Area	1061

Inspection Information: No One At Home

Sales Information		Detached Structures	
Date	Price	Frame Or Mit Detached Garage	32 X 20



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 beginning in late August of 2025 and continuing through June 2026.



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 if any of the information needs to be corrected.



Income and Expense Surveys

2020 - 2021
Annual Income and Expense Report



Name _____ Parcel ID/Control# _____
Addr1 _____ Parcel Location _____
Addr2 _____
City, State Zip _____

Wayne 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 2023 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 Wayne 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, camp, mobile home parks, and apartment or rental 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 laws or regulations. 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.

All information provided will remain strictly confidential. 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 is owner-occupied property.** 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 2019 and 2020. 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 Wayne 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 2019 and 2020 calendar years.

- Correct any ownership or property information shown that is incorrect
- Complete **Rental Information** (non-apartment spaces) for 2019 and 2020 - A computer printout is acceptable provided all required information is given.
- Complete **Apartment Rental Information** for 2019 and 2020 - A computer printout is acceptable provided all the required information is given.
- Complete **Expense Information** for 2019 and 2020
- 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 purchased after January 1, 2019.
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 SEPTEMBER 15, 2021.
Please return to: Wayne County, CIO Tyler Technologies, 925 Court St, Honesdale, PA 18431. If you have any questions, please call 570-251-8865.

This information is not being gathered for residential properties

Commercial properties are valued by the "cost approach" and the "income approach"

Surveys will be mailed to owners of commercial / industrial income producing properties Late May of 2025 and continue through end of 2025. Tyler will be requesting up to 3 years of relevant income and expense data.

All information provided will remain strictly confidential

Operating Statement – Apartments

Property Address:		OPERATING STATEMENT APARTMENTS		PARCEL ID #:		DBA:	
INCOME STATEMENT							
UNIT TYPE	NUMBER OF UNITS	CURRENT QUOTED RENT / MONTH (\$)	PROJECT AMENITIES	LANDLORD EXPENSE STATEMENT			
EFFICIENCY			<input type="checkbox"/> SWIMMING POOL <input type="checkbox"/> TENNIS COURTS <input type="checkbox"/> CLUB HOUSE <input type="checkbox"/> EXERCISE ROOM <input type="checkbox"/> SAUNA <input type="checkbox"/> COVERED PARKING <input type="checkbox"/> BALCONY/PATIO <input type="checkbox"/> ALIX STORAGE	CHECK WHERE APPROPRIATE ACTUAL YEAR _____ ACTUAL YEAR _____ <input type="checkbox"/> INSURANCE (IN \$) <input type="checkbox"/> REAL ESTATE TAXES (IN \$) <input type="checkbox"/> GROUND LEASE (IN \$) MAINTENANCE (IN \$) <input type="checkbox"/> ALL <input type="checkbox"/> EXT & STRUCT ONLY <input type="checkbox"/> JANITORIAL			
1 BEDROOM			APARTMENTS INCLUDE <input type="checkbox"/> RANGE <input type="checkbox"/> REFRIGERATOR <input type="checkbox"/> DISHWASHER <input type="checkbox"/> DISPOSAL <input type="checkbox"/> CARPET <input type="checkbox"/> DRAPES <input type="checkbox"/> FIREPLACE <input type="checkbox"/> WALKERS / COVER <input type="checkbox"/> CONNECTORS <input type="checkbox"/> ONLINES	UTILITIES (IN \$) <input type="checkbox"/> ALL <input type="checkbox"/> ALL EXCEPT ELEC <input type="checkbox"/> TRASH REMOVAL <input type="checkbox"/> PAVICOLL <input type="checkbox"/> SECURITY <input type="checkbox"/> RESERVES FOR REFL <input type="checkbox"/> MANAGEMENT <input type="checkbox"/> MISCELLANEOUS			
2 BEDROOM							
3 BEDROOM							
4 BEDROOM							
YEAR _____		ACTUAL RENTAL INCOME \$ _____		OTHER INCOME (LAUNDRY, CLUBHOUSE RENTAL, ETC.) \$ _____			
YEAR _____		ACTUAL RENTAL INCOMES _____		OTHER INCOME (LAUNDRY, CLUBHOUSE RENTAL, ETC.) \$ _____			
PARKING	NUMBER COVERED _____	MONTHLY CHARGE FOR PARKING _____	COVERED \$ _____	CURRENT OCCUPANCY _____			
	NUMBER UNCOVERED _____		UNCOVERED _____	_____ %			
HOTELS & MOTELS							
ROOM COUNT	SERVICES	AMENITIES	TOTAL GROSS INCOME				
NUMBER WITH SINGLE BEDS _____	<input type="checkbox"/> COFFEE SHOP	<input type="checkbox"/> COLOR TV	YEAR _____	\$ _____			
NUMBER WITH DOUBLE KING BEDS _____	<input type="checkbox"/> RESTAURANT	<input type="checkbox"/> EXERCISE FACILITIES	YEAR _____	\$ _____			
NUMBER WITH 2 DOUBLES _____	<input type="checkbox"/> BAR	<input type="checkbox"/> TENNIS	TOTAL OPERATION EXPENSES				
SUITES _____	<input type="checkbox"/> NIGHT CLUB	<input type="checkbox"/> SAUNA					
TOTAL KEY ROOMS _____	<input type="checkbox"/> SHOPS	<input type="checkbox"/> POOL	YEAR _____	\$ _____			
	<input type="checkbox"/> GAME ROOM	<input type="checkbox"/> OTHER	YEAR _____	\$ _____			
INCOME STATEMENT PER NIGHT				EXPENSE STATEMENT (IN \$)			
____ SINGLES @ _____	RESTAURANT _____	MANAGEMENT _____	DECORATING _____				
____ DOUBLES @ _____	BAR / LOUNGE _____	MARKETING _____	REPAIRS MAINTENANCE _____				
____ SUITES @ _____	PARKING _____	WAGES _____	INSURANCE _____				
____ EXTRA PERSON @ _____	RECREATIONAL _____	HOUSEKEEPING _____	R & E TAXES YEAR _____				
____ OTHERS @ _____	OTHER INCOME _____	SUPPLIES _____	P P TAXES YEAR _____				
YEAR FACILITY BUILT _____		CONTRACT SERVICES _____	OTHER TAXES _____				
AVERAGE NUMBER OF ROOMS SOLD / YEAR _____	YEAR _____ YEAR _____	UTILITIES _____	MISCELLANEOUS _____				
AVERAGE RATE / OCCUPIED ROOM _____	YEAR _____ YEAR _____						
ADDITIONAL COMMENTS				APPRAISERS USE			
				STABILIZED INCOME YEAR _____			
				STABILIZED EXPENSES YEAR _____			
				NET INCOME BEFORE RECAPTURE _____			
				INDICATED VALUE, INCOME APPROACH _____			
SIGNATURE _____				DATE _____			

Apartments

Resorts

Hotels/Motels

Number of Units

Unit Configuration

Amenities

Operating Statement – Retail, Industrial, Warehouse, Other

Property Address: _____		OPERATING STATEMENT				PARCEL ID: _____	
GENERAL RETAIL, WAREHOUSING, INDUSTRIAL, OTHER		DBA: _____					
TOTAL GROSS BUILDING AREA _____		MULTI-TENANT _____		CURRENT OCCUPANCY _____		YEAR _____	
NUMBER OF FLOORS _____		SINGLE TENANT _____		%			
FLOOR LEVELS	TYPE USE OR OCCUPANCY	TENANT NAME (VAC. IF VACANT)	LEASE SIGNED DATE	TERM	MONTHLY RENT (IN \$)	SPACE LEASED SF	OWNER MARKET RENT (IN \$)
to							
to							
to							
to							
to							
to							
to							
to							

LANDLORD EXPENSE STATEMENT

CHECK WHERE APPROPRIATE	ACTUAL YEAR _____	ACTUAL YEAR _____	UTILITIES (IN \$)	ACTUAL YEAR _____	ACTUAL YEAR _____
<input type="checkbox"/> INSURANCE (IN \$)			<input type="checkbox"/> ALL		
<input type="checkbox"/> REAL ESTATE TAXES (IN \$)			<input type="checkbox"/> ALL EXCEPT ELEC		
<input type="checkbox"/> GROUND LEASE (IN \$)			<input type="checkbox"/> OTHER		
<input type="checkbox"/> MAINTENANCE (IN \$)			<input type="checkbox"/> TRASH REMOVAL		
<input type="checkbox"/> ALL			<input type="checkbox"/> PAYROLL		
<input type="checkbox"/> EXT & STRUCT ONLY			<input type="checkbox"/> SECURITY		
<input type="checkbox"/> OTHER			<input type="checkbox"/> RESERVES FOR REPL.		
<input type="checkbox"/> JANITORIAL			<input type="checkbox"/> MANAGEMENT		
			<input type="checkbox"/> MISCELLANEOUS		

OFFICE BUILDINGS

TOTAL GROSS BUILDING AREA _____	TOTAL RETAIL AREA _____	CURRENT OCCUPANCY OFFICE _____	RETAIL _____
NET RENTABLE AREA _____	LEASED ON GROSS AREA BASIS _____	% _____	% _____

INCOME STATEMENT				LANDLORD EXPENSE STATEMENT			
FLOOR LEVELS	SQUARE FOOT RENTS (IN \$)	ESCALATION CLAUSES (OFFICE IN \$)	YES	NO	CHECK WHERE APPROPRIATE	ACTUAL YEAR _____	ACTUAL YEAR _____
to	OFFICE: YEAR _____ RETAIL: YEAR _____				<input type="checkbox"/> INSURANCE		
to					<input type="checkbox"/> REAL ESTATE TAXES		
to					<input type="checkbox"/> GROUND LEASE		
to					<input type="checkbox"/> MAINTENANCE		
to					<input type="checkbox"/> ALL		
to					<input type="checkbox"/> EXT & STRUCT ONLY		
to					<input type="checkbox"/> JANITORIAL		
to					<input type="checkbox"/> UTILITIES		
PLEASE EXPLAIN (IN \$)							
				<input type="checkbox"/> ALL			
				<input type="checkbox"/> ALL EXCEPT ELEC			
				<input type="checkbox"/> OTHER			
				<input type="checkbox"/> TRASH REMOVAL			
				<input type="checkbox"/> PAYROLL			
				<input type="checkbox"/> SECURITY			

SIGNATURE _____ DATE _____

Retail, industrial, & other income producing properties

Total gross building area

Net leasable area

Occupancy status

Specific use

Income and Expense Surveys



Property owners/managers are encouraged to complete the provided forms to the best of their knowledge. Accurate and complete information is critical to determining fair and equitable values that reflect current local market conditions and will eliminate the need to conduct market surveys of similar properties from published commercial real estate market sources.

Data Review and Analysis



Property Value



Location

Market

Age

Condition

Improvements

Neighborhood

Valuation



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

Identify market areas within the jurisdiction.

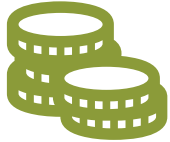
Develop models relating price to property characteristics.

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

Select appropriate comparable sales for each subject.

Valuation

Three accepted approaches/methods to arrive at value.



Cost approach provides an estimate of value based upon the replacement cost of the improvements, less depreciation, plus the value of the land.



Income approach estimates value by capitalizing the net operating income of a property.



Market or sales approach estimates value by comparing sales of similar properties to the property being appraised.

Notice to Taxpayers



Property owners will receive a notice of the new tentative appraised value starting in March of 2027. Property owners are encouraged to evaluate whether the assessment appears to be at market value. If one believes the appraised value to be at market value, no further action is required.



Ask Yourself a Question?

Could I sell my property for
the new tentative value?

If the answer is "yes", your
new tentative value
reflects the Market Value
of your property.



Empowering people who serve the public®

Informal Hearings

Informal Meetings with Tyler Appraisal Staff:



If you believe the proposed value does not reflect the current market value, instructions will be provided with the notice on how to arrange an informal review of the value with Tyler.

These reviews give the property owner a simple and efficient means for resolving any discrepancies.

Informal Property Review



Informal Review Purpose / Goals:

One on one meetings with property owners

Review property data

Collect new information

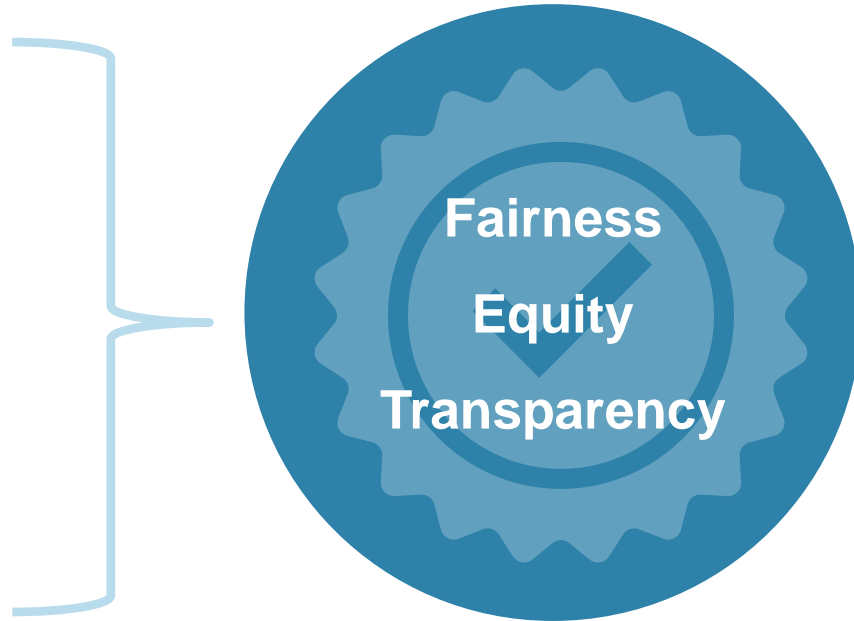
Correct existing data as needed

Quality-Driven Process = Quality Results

Quality Data Collection

Detailed Analysis
& Modeling

Accurate Valuation
Review & Hearings





TYLER TECHNOLOGIES CONTACT INFO

Steve Wise

Tyler Sr. Project Supervisor

(570) 567 - 8222

Lycopa@tylertech.com



C O U N T Y A S S E S S M E N T C O N T A C T I N F O

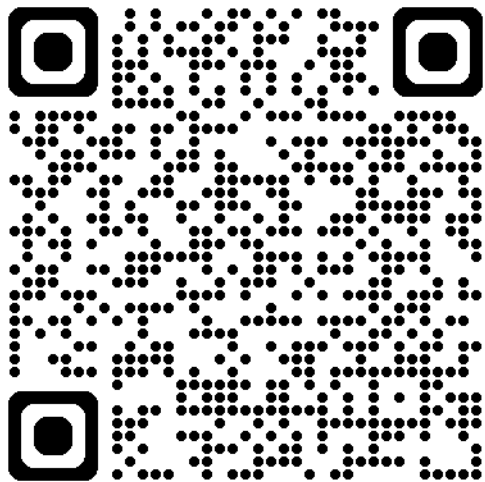
Brooke E. Wright

Chief Assessor / Tax Claim Director

Lycoming County Tax Assessment Office

(570) 327-2301

www.lyco.org



REASSESSMENT PROJECT WEBSITE

For further information: tylertech.com/lycoming



THANK YOU FOR JOINING US TODAY.

We would be happy to answer any questions at this time.

Empowering people who serve the public[®]



tyler
technologies