

## LYCOMING COUNTY PROPERTY REASSESSMENT

# Frequently Asked Questions

**WHAT IS A REASSESSMENT?** A reassessment is the review of an individual or group of properties at a point in time as to establish 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 all are paying their fair share of taxes on property. This property reassessment is a process whereby Tyler Technologies and Lycoming County work together to determine the current, fair market value of every property across the entire County for real estate tax assessment purposes.

**WHO IS CONDUCTING THIS REASSESSMENT?** Lycoming County has contracted with Tyler Technologies Appraisal Services to assist with the reassessment project. Tyler Technologies staff will work with the Lycoming County Assessment 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 80 years, Tyler Technologies takes pride in everything they do.

**WHY IS LYCOMING COUNTY REASSESSING PROPERTIES? WHY IS A REASSESSMENT NECESSARY?** Lycoming County has not conducted a reassessment in over 20 years. Because property values have changed so much over the years, many inequities have emerged. As a result of these inequities, some property owners may be paying more than their share of the property tax and others may be paying much less. The reassessment is conducted to address these inequities and ensure that each property owner pays only his or her fair share of the tax burden; no more, no less.

**WHEN WILL THE REASSESSMENT START? WILL I KNOW WHEN DATA COLLECTORS WILL BE IN MY NEIGHBORHOOD?** The project will commence in September of 2024. You will see notices on the Lycoming County Reassessment website, <https://empower.tylertech.com/Lycoming-County-Pennsylvania.html>

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.

**WILL THE DATA COLLECTOR BE ALLOWED WITHIN MY HOME?** No, the data collector will not be authorized to enter your home. 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*

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's proposal includes digital photography that considers both the cost and technology needs of the County in the administration of property assessments. Tyler will take a digital photograph of each house and, if warranted, one of each significant accessory structure. Photographs will be taken during the data collection activity. Images will be uploaded, along with updated property characteristics, to the associated parcel in the County's Enterprise Assessment Camera system.

**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?** Data collectors will attempt to inspect your property during normal business hours 8am to 5pm Monday through Friday. It is possible that some field inspections will occur over the weekend. If no one is home, the data collector will complete an exterior inspection, including exterior measurements and updated pictures. Tyler will estimate the interior features of your property based on similar properties nearby, or information that exists in the county office records. The data collector will leave a door hanger asking the owner to verify further information.

**WILL I RECEIVE DETAILS ABOUT MY PROPERTY?** Shortly after the data is collected in your township/neighborhood and changes if any are recorded in the county Mass Appraisal system, property owners will receive a data mailer listing the characteristics on file for their property. This is an opportunity for owners to make any needed corrections to the data. Please review the data and return the mailer to our office noting any discrepancies.

**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.

### **SHOULD THE PRELIMINARY ASSESSED VALUE BE THE SAME AS THE PURCHASE PRICE FOR MY PROPERTY?**

The goal of the reassessment is to determine the fair market value of every property in Lycoming County. If you purchased your house within the past year and if the purchase was on the open market and had no unusual conditions, the market value on your notice should be reasonably close to the sale price, but probably will not be the exact amount. Just because one person is willing to pay a certain amount for a property doesn't mean that most buyers would be willing to pay the same price. During the valuation process, each property is compared to up to five similar properties to determine the most probable selling price. While sale prices may vary slightly, even for identical properties, the assessor must be equitable in their valuations. Therefore, similar properties will have similar appraised values, even if they might sell for a little more or less than the appraised value.

If you appealed your market value (assessment) in a prior year to the Assessment Office, or to the Board of Assessment Appeals, and the value was adjusted, the revaluation appraises each property as if it had not been valued before. Any prior changes are not considered since those changes were based on the 2004 base year system. The new value you receive should be a reasonable estimate of market value and equitable with surrounding properties of a similar type.

**WHAT HAPPENS ONCE THE REASSESSMENT IS COMPLETE?** Once your property data has been collected and reviewed by experienced appraisal professionals; then the Lycoming County Assessment Office will send you a Formal Real Estate Value Notice for your property. These will be mailed out on July 1, 2027.

**WHAT IS THE FORMAL REAL ESTATE VALUE NOTICE? WHAT DO I DO WITH IT WHEN IT IS RECEIVED?** A Formal Real Estate Value Notice 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 actual notice of value but will be listed in the taxable value notice you receive from Lycoming County. After the reassessment is finalized in 2027, the county, school districts, and municipalities will use the finalized values to calculate taxes. Questions concerning exemptions must be directed to the Lycoming County Assessment Office.

**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 early Summer of 2025. Naturally, factors will differ from those affecting a house. Information, such as building income, expenses, and vacancy rates will be gathered in addition to physical characteristics.

## **APPEALS PROCESS**

**WHEN WILL PROPERTY OWNERS BE NOTIFIED OF NEW VALUES?** The tentative value mailers will be mailed to all property owners beginning in March 2027.

**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 make an appointment for an informal review to go over the data and value. Property owners will have the opportunity to review their new value with a Tyler Technologies representative at informal review sessions that can be scheduled after the value change notices have been mailed. Information will be provided on the value change notices on how to schedule an informal review.

**WHAT IS AN “INFORMAL REVIEW”?** Informal value review meetings will be conducted by Tyler from Mid-March 2027 to June 2027. Tyler Technologies hearing officers and the Lycoming County Assessment Office will be handling informal reviews. Tyler Technologies hearing officers are experienced appraisal staff that have worked on the reassessment project for Lycoming County.

**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 to file a formal appeal with the Board of Assessment Appeals. Even if you chose not to schedule an informal review, further review is available if you have filed an appeal with the Board of Assessment Appeals.

**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 real estate value notice in the mail. The notices will be mailed out on July 1, 2027. If you do not agree with the new value, your next step would be to file a formal appeal with the Board of Assessment Appeals. The deadline for filing a real estate appeal with the Board of Assessment Appeals is 40 days from the date on the Official Notice. Real Estate Appeals Forms are available at the County Assessment Office and <https://www.lyco.org/Departments/Assessment/Forms-and-Applications>. There is no fee to file a real estate appeal during a reassessment.

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**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.

**WHAT IS THE BOARD OF ASSESSMENT APPEALS?** The Board consists of three members appointed by the Lycoming 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 or stay the same, 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 millage rate goes down. State Law requires that all taxing bodies remain "revenue neutral". This means that they cannot collect more total tax in 2028 than they did in 2027.

**53 Pa.C.S.A§8823(b) - Reassessments are required to be revenue neutral**

"...a taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce its tax rate, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate does not exceed the total amount it levied on the properties in the preceding year. The tax rate shall be fixed at a figure that will accomplish this purpose."

**WHAT IS THE CONTACT INFORMATION FOR THE REASSESSMENT OFFICE?**

Tyler Technologies  
Third Street Plaza  
33 W. Third Street, 6<sup>th</sup> Floor  
Williamsport, PA 17701  
Telephone: (570) 567-8221  
Email: [lycopa@tylertech.com](mailto:lycopa@tylertech.com)  
Website <http://www.tylertech.com/lycoming>

**WHAT IS THE CONTACT INFORMATION FOR THE LYCOMING COUNTY ASSESSMENT OFFICE?**

Lycoming County Assessment Office  
Third Street Plaza  
33 W. Third Street, 5<sup>th</sup> Floor  
Williamsport, PA 17701  
Telephone: (570) 327-2301  
Website: [lyco.org/Departments/Assessment](http://lyco.org/Departments/Assessment)

**ALL MAIL SHOULD BE ADDRESSED & SENT TO**

Reassessment Office  
c/o Tyler Technologies  
48 W. Third St  
Williamsport, PA 17701