



Lackawanna County Reassessment

Tyler Technologies



Empowering people who serve the public™



Property assessments are calculated using Base Year Methodology

Base year: the year in which the last countywide reassessment occurred. For taxation purposes, Lackawanna Co base year is 2026.

Base year methodology means that similar homes should have similar assessments until the next countywide reassessment. All valuation tables will remain static until the next reassessment.

The assessment of a property is made by determining how much similar properties can be sold for on the market according to models which were developed for the base year.

The real estate market is not static. Over time the market value of property will change, and not in a uniform pattern. That is, some properties will appreciate rapidly while values elsewhere may remain the same or even decrease.

Infrequent reassessments often result in inequity among the properties throughout a County.

This means that some property owners are paying too much in property taxes while others are not paying their fair share.

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

May 2022

**Lackawanna County Officials
contract with
Tyler Technologies
to provide
property appraisal services**

- **Pay more taxes**
- **Government will spend more**
- **Discover unknown improvements on my property**



Why reassess now?

The last county- wide reassessment was done in 1968. The market has changed tremendously over the last 58 years. A reassessment does not set the market and does not predict the market. Your property value as of July 1, 2024, should reflect market activity as of that date.

Will a new assessment mean that I pay more taxes?

A property's assessment should reflect 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.

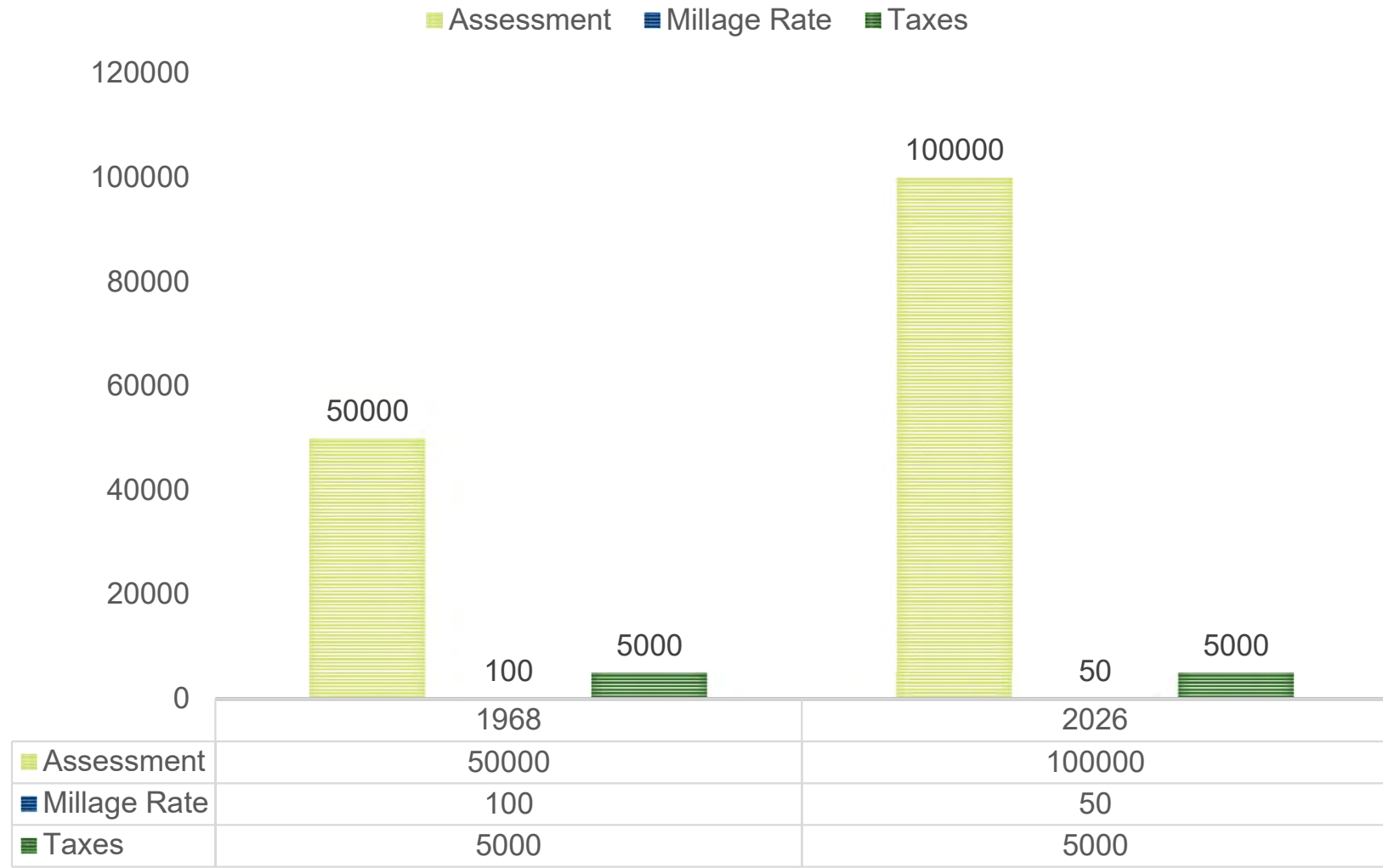
When assessments increase, it does not necessarily mean your taxes will increase.

**Will the County, Schools, or
Municipalities collect more taxes as a
result of the reassessment?**

By state law, total countywide tax revenues collected from Lackawanna County cannot be more in the year following a general county reassessment than they were in the previous year. Millage rates will be adjusted to take into account new assessed values.




TAX RATES ARE ADJUSTED



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.

Two thirds of Lackawanna County property owners will pay the same amount or less in property taxes!

	Your Property's Value Change	Property Tax Impact
1. 	LOWER than Average Change for Property Class	Taxes Likely* DECREASE
2. 	SIMILAR to the Average Change for Property Class	Taxes Likely* DO NOT CHANGE
3. 	HIGHER than Average Change for Property Class	Taxes Likely INCREASE

Discovery of improvements

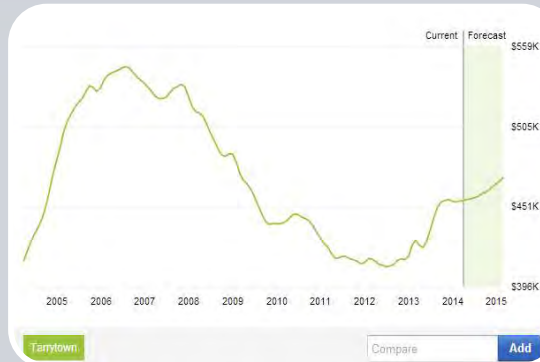
Updating assessment records to include newly discovered improvements ensures equity and that everyone pays their fair share of property taxes.

Countywide reassessments are intended to restore fairness and equity within the community.

Phases of Reassessment



Data
Collection
May 2022
To
December
2024



Data
Analysis
January
2022
To
June 2024



Valuation
Review &
Informal
Meetings
January
2025
to
May 2025

Exterior measurements were obtained for all improvements. This may have included older structures that were missed in years past.

All observations, notations, and sketch changes were documented and recorded into the County's CAMA (Computer Assisted Mass Appraisal) software.



123 Wyoming Ave, 5th floor
Scranton, PA 18503



NAME	Date of Issue: DATE
ADDRESS	Parcel ID: PARCEL NUMBER
CITY, STATE ZIP	Alt ID (Routing): ###-####
	Property Location: PROPERTY LOCATION

Tyler Technologies Inc. has been retained by Lackawanna 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 to the address listed above or email to LackawannaCoPa@tylertech.com. Tentative value mailers will be forwarded to all property owners in early 2025. If you have any reassessment questions, please call us at 570-983-3800.

*** YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT ***

Building Information			
Number of Living Units	1	Total Rooms	7
Style	Ranch	Total Bedrooms	4
Approximate Year Built	2002	Total Full Bathrooms	2
Story Height	1	Total Half Bathrooms	1
Attic	None	Basement	Full
Heating System	Lpg- Hot Water/Bb/Steam Radiator	Basement Garage Spaces	No Basement Garages
Central Air Conditioning	No	Finished Basement	621
Fireplaces	0	Total Living Area	1242

Inspection Information: Infor At Door

<p style="text-align: center;">Sales Information</p> <p>Date: _____ Price: _____</p>	<p style="text-align: center;">Detached Structures</p> <p>Four Side Closed Mtl Pole Bldg: _____ 24 X 40</p>
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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 property owners of improved residential properties
- Opportunity for owner to review and confirm and/or correct the items which will impact property values
- The County's assessment data base has been updated with appropriate changes from returned data mailers



DATA ANALYSIS

Data
Analysis

A sales study was conducted for properties sold in Lackawanna County over a 30-month period.



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

- Identified market areas within the jurisdiction.
- Developed models relating price to property characteristics.
- Used models to select comparable sales prices to subject properties being valued.
- Selected appropriate comparable sales for each property.

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.

In March 2025, property owners will receive a notice of new tentative appraised values. Property owners are encouraged to evaluate whether their assessment appears to be reasonable. If it is, no further action is required.

Tentative Value Letters



Lackawanna County Board of Assessment
Government Center
123 Wyoming Ave
Scranton, PA 18503

NOTICE OF TENTATIVE ASSESSMENT CHANGE
PROPERTY LOCATION: Situs Address
PARCEL NUMBER: 1234567890
Control: 00000

DATE MAILED

Property Owner
Address
City, State Zip

Dear Property Owner,

Lackawanna County has conducted a reassessment of all the real estate within the county. The purpose of this notice is to identify a **tentative**, new value that has been determined for your property, effective tax year 2026.

As you review this value, your primary question should be **"Is this the price for which I could sell my property?"** The web site <https://empower.tylertech.com/Lackawanna-County-Pennsylvania.html> will help you understand how your property was valued. Your assessment represents Market Value for your property as of July 1, 2024.

Do not apply the current tax rate to your new assessment, the result will be inaccurate. The new millage rate will be determined by your Municipality, County and School District for the 2026 tax year.

If you have questions or disagree with your tentative property value, you can schedule an informal review with a representative from Tyler Technologies, the company conducting the countywide reassessment. Call 844-440-6045 between 8:00 a.m. and 4:30 p.m., Monday through Friday. All informal reviews must be completed by April 30, 2025. To request a meeting, you must contact Tyler Technologies within 10 days of this notice.

Lackawanna County is committed to establishing a fair market value on your property based on the most accurate and up to date information available. We encourage you to participate in this process and look forward to serving your needs.

TENTATIVE PROPERTY VALUE

This is not a tax bill or notice of taxes.

Parcel Number: 1234567890 New Value: \$\$\$\$\$ Location: Situs Address

SEE REVERSE FOR PROCEDURES AND GUIDELINES

- Mailing to all property owners, March 2025
- “Is this the price for which I could sell my property?”
- The County’s assessment data base has been updated with appropriate changes from returned data mailers

Informal Review Procedures & Guidelines



LACKAWANNA COUNTY - INFORMAL REVIEW PROCEDURES & GUIDELINES

The purposes of Tyler Technologies conducting informal reviews are to allow all property owners to review their tentative valuations for accuracy. If you feel the proposed tentative valuation does not reflect fair market value as of July 1, 2024, please schedule an informal review appointment.

Market Value is defined as the most probable price a property should bring in a competitive and open market. This definition requires an arm's length transaction with each of the parties acting in their own best interests. Additionally, it requires that the buyer and seller are not acting out of undue haste or duress and that the real property has been exposed on the market for a reasonable period of time.

How to Schedule Appointment

Scheduling is open through April 4, 2025

1. To schedule by phone – call: 1-844-440-6045
Call center hours are Monday – Friday 8:00 AM to 4:30 PM
2. To self-schedule online please visit – tylertech.com/Lackawanna

Acceptable forms of evidence

1. Comparable Sales (closed from January 1, 2022 – June 30, 2024). Valid Sales are known as "arms-length" transactions which reflect market value. The more recent closed sales are typically better indicators of value than older closed sales. Comparable sales can be obtained by consulting with real estate professionals as well as "FREE websites" such as:
 - www.zillow.com / www.realtor.com / www.homes.com
2. Active Listings – can be utilized as supporting evidence **NOT** direct evidence such as closed comparable sales.
3. Income & Expense statements – only used for income producing properties.
4. Appraisals dated between (1/1/22 – 6/30/24).
5. Photo's – Recent images of dwelling(s) outbuildings, land, etc. are a great way of showing any type of quality or condition issues a property may be suffering from.

All documentation should be submitted to Tyler Technologies **prior or during** your scheduled appt. Documents can be emailed to LackawannaCoPa@tylertech.com or dropped off at the Tyler reassessment office – Lackawanna County Government Center, 123 Wyoming Ave 5th floor, Scranton, PA 18503

ALL DOCUMENTATION MUST INCLUDE OWNER NAME, CONTROL NUMBER, & PROPERTY LOCATION
For further questions, you may contact our office at 570-983-3800

Inadmissible forms of evidence

1. Previous assessed value, established as 1958 base year.
2. Closed Sales which are not considered to be "arms-length". Examples of typical invalid sales are distressed properties, bank owned, sheriff sales, foreclosures, short sales, family transactions, court order, change after sale.
3. Comparing properties which have **not sold** as an "arms-length" transaction. Comparison of neighboring property values and/or building characteristics.
4. Tax Impact / Exemptions / Abatements – These are not taken into consideration when establishing market value. Exemptions & Abatements will be applied to each property if proper application has been approved by Lackawanna County.
5. Estimated Values from online search, such as "Redfin, Zillow Zestimate, HomeLight, Realtor.com, etc."

- *Market Value: is defined as the most probable price a property should bring in a competitive and open market.*
- *Scheduling*
- *Acceptable Forms of evidence*
- *How/Where to submit evidence*
- *Inadmissible Forms of evidence*



Informal Meetings with Tyler Appraisal Staff



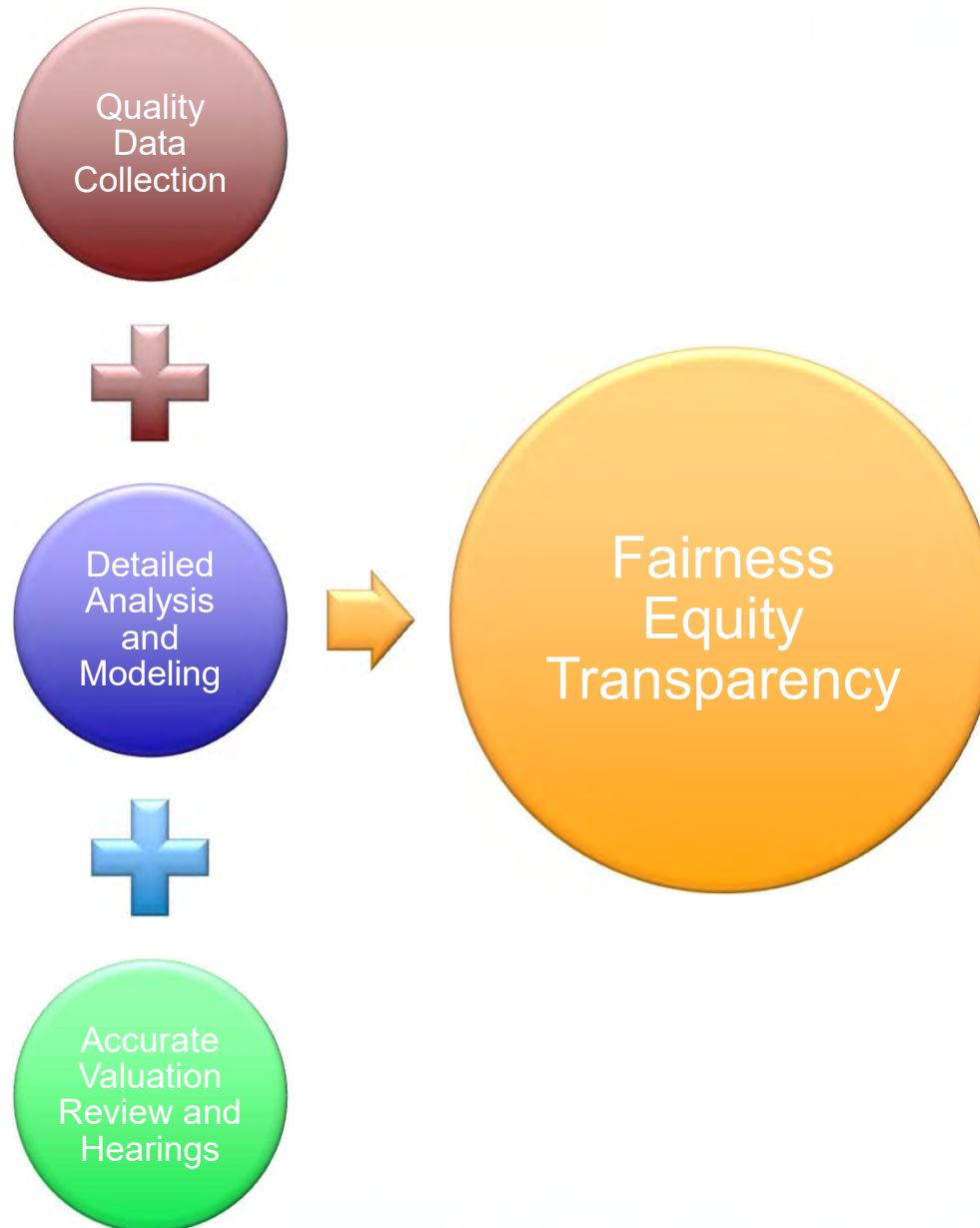
- If you believe the proposed value does not reflect the current market value, instructions will be provided with the notice on how to arrange an informal review of the value with Tyler.
- These reviews give the property owner a simple and efficient means for resolving any discrepancies.

Informal Review Goals



- **One on one meetings with property owners**
- **Review property data**
- **Collect new information**
- **Correct existing data as needed**
- **Educate property owners on the valuation process**

Quality-Driven Process = Quality Results



In the Summer of 2025, all Lackawanna County property owners will receive a final notice of assessed value for their property.

New values will be effective
January 1, 2026.

**Samantha J Edwards, CPE,
Tyler Project Supervisor
samantha.edwards@tylertech.com**

Patrick Tobin, CPE
Director of Assessment
Phone: 570-963-6728

FOR FURTHER INFORMATION:

<https://empower.tylertech.com/Lackawanna-County-Pennsylvania.html>

Thank you for joining us today.

We will be happy to answer any
questions.

tylertech.com

Empowering people who serve the public™



tyler
technologies