



# Mercer County Reassessment 2027





# County Real Property Assessment Project



The county's last reassessment was completed in 1971. Property values have changed significantly and no longer represent fair and accurate assessments across the board.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 2027 tax year.**

# Why Reassess?



A countywide reassessment values all properties at their current market value, restoring 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.**

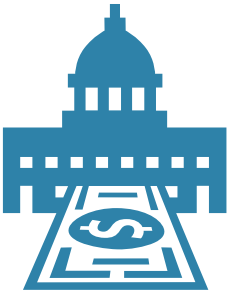
# Reassessment Fears | Government Spending

## **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 decrease or increase.



# 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**

2023–2025



**Data Analysis  
& Review**

2023–2026



**Informal  
Meetings**

Spring 2026

A close-up photograph of a person's hands holding a tablet. 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 Mercer County.

Data collectors can be identified by their bright yellow Tyler vest, and they will have a Mercer 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



**Tyler Technologies**  
57 Reads Way  
New Castle, DE 19720



Date of Issue February 15, 2023  
Parcel ID: 42-00-00082-00  
Alt ID: 00-00-000000  
Location: 1234 Main Street

Mr. John Smith  
1234 Main Street  
Anytown, DE 00000

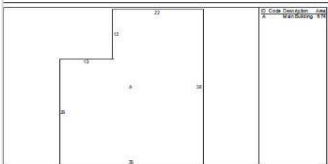
Tyler Technologies Inc. has been retained by New Castle County Council to conduct a court ordered reassessment of all real estate for property tax purposes. Using the Glossary of Terms found on the back of this form, carefully review your property data. Correct any inaccurate information and return this form to us within 14 days. Any reassessment questions? Please call us 610-891-5695


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

Building Information			
Number of Living Units	1	Total Rooms	8
Style	<i>Conventional</i>	Total Bedrooms	4
Approximate Year Built	1980	Total Full Bathrooms	2
Story Height	2	Total Half Bathrooms	1
Attic	<i>None</i>	Basement	<i>Full</i>
Heating System	<i>Gas - WM Air</i>	Basement Garage Spaces	<i>No Basement Garage</i>
Central Air Conditioning	<i>Yes</i>	Finished Basement	0
Fireplaces	1	Rec Room Area	0
Utilities	<i>All Public</i>	Total Living Area	2348

Sales Information

Detached Structures





42-00-00082-00 04/20/2018

If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number as we may need to contact you for clarifications.



Mailed to each property owner beginning in Spring of 2024 and continuing through Summer of 2025

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 gather current and relevant income and expense data from owners of commercial, industrial and apartment properties

Mailed in Spring 2025

Gathers data for multiple years

**All information provided will remain strictly confidential**

# Operating Statement – Apartments

Property Address:		OPERATING STATEMENT APARTMENTS		PARCEL ID #:		
		INCOME STATEMENT		LANDLORD EXPENSE STATEMENT		
UNIT TYPE	NUMBER OF UNITS	CURRENT QUOTED RENT / MONTH (\$)	PROJECT AMENITIES	CHECK WHERE APPROPRIATE	ACTUAL YEAR _____	ACTUAL YEAR _____
EFFICIENCY			<input type="checkbox"/> SWIMMING POOL	<input type="checkbox"/> INSURANCE (IN \$)		
			<input type="checkbox"/> TENNIS COURTS	<input type="checkbox"/> REAL ESTATE TAXES (IN \$)		
			<input type="checkbox"/> CLUB HOUSE	<input type="checkbox"/> GROUND LEASE (IN \$)		
			<input type="checkbox"/> EXERCISE ROOM			
			<input type="checkbox"/> SAUNA			
			<input type="checkbox"/> COVERED PARKING	<b>MAINTENANCE (IN \$)</b>		
			<input type="checkbox"/> BALCONY/PATIO	<input type="checkbox"/> ALL		
			<input type="checkbox"/> ALIX STORAGE	<input type="checkbox"/> EXIT & STRUCT ONLY		
				<input type="checkbox"/> JANITORIAL		
			<b>APARTMENTS INCLUDE</b>	<b>UTILITIES (IN \$)</b>		
			<input type="checkbox"/> RANGE	<input type="checkbox"/> ALL		
			<input type="checkbox"/> REFRIGERATOR	<input type="checkbox"/> ALL EXCEPT ELEC		
			<input type="checkbox"/> DISHWASHER	<input type="checkbox"/> TRASH REMOVAL		
			<input type="checkbox"/> DISPOSAL	<input type="checkbox"/> PAVICOLL		
			<input type="checkbox"/> CARPET	<input type="checkbox"/> SECURITY		
			<input type="checkbox"/> DRAPES	<input type="checkbox"/> RESERVES FOR REFL		
			<input type="checkbox"/> FIREPLACE	<input type="checkbox"/> MANAGEMENT		
			<input type="checkbox"/> WALKERS / COVER	<input type="checkbox"/> MISCELLANEOUS		
			<input type="checkbox"/> CONNECTORS			
			<input type="checkbox"/> ON-YES			
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: _____		<b>OPERATING STATEMENT</b>				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 _____	
NET RENTABLE AREA _____		LEASED ON GROSS AREA BASIS _____		OFFICE RETAIL _____	
				% _____ %	
INCOME STATEMENT			LANDLORD EXPENSE STATEMENT		
FLOOR LEVELS	SQUARE FOOT RENTS (IN \$)	ESCALATION CLAUSES (OPTIONAL)	CHECK WHERE APPROPRIATE	ACTUAL YEAR _____	ACTUAL YEAR _____
	OFFICE: YEAR _____ RETAIL: YEAR _____	YES NO	<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		
OTHER INCOME / EXPENSES (IN \$)			<input type="checkbox"/> ALL		
PLEASE EXPLAIN:			<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

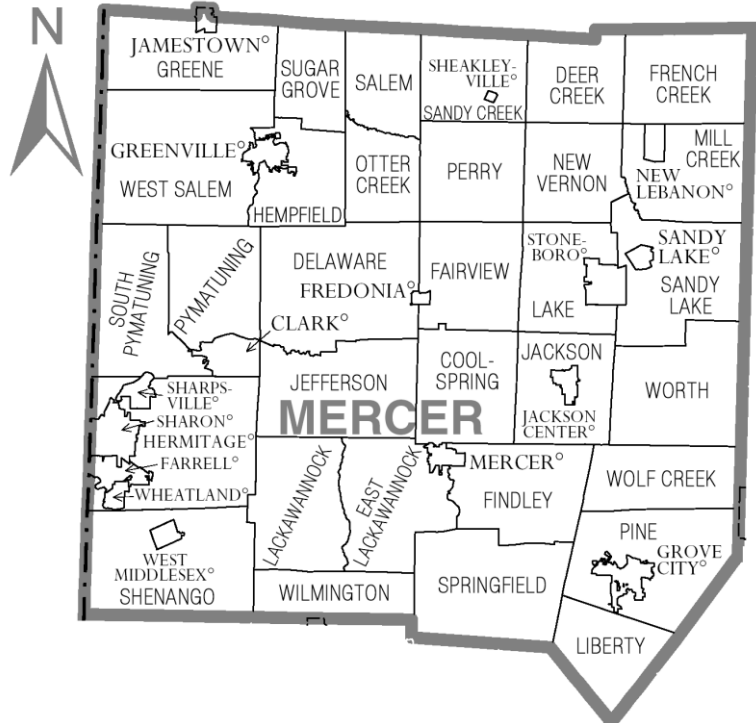
Age

Condition

Improvements

Neighborhood

# Sales Market



## Data Analysis

A sales study will be conducted for properties that sold within Mercer County over a 30-month period ending on June 30, 2025.

# Valuation



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

Identify market areas within the jurisdiction.

Develop models relating price to property characteristics.

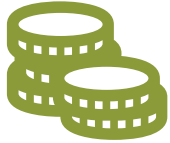
Use the models to select comparable sales prices to subject properties being valued.

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 Spring of 2026. 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 Goals:**

One on one meetings with property owners

Review property data

Collect new information

Correct existing data as needed

# Quality-Driven Process = Quality Results

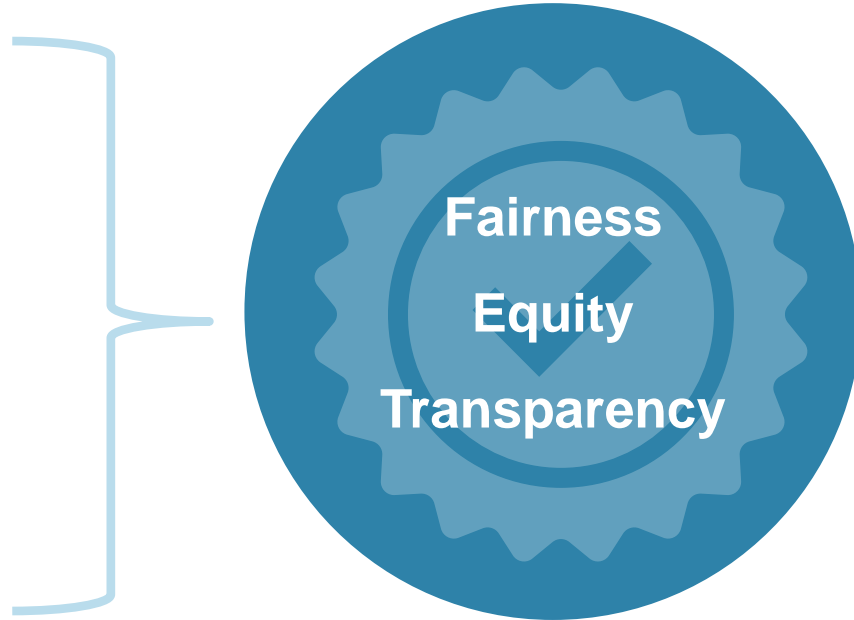
Quality Data Collection

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Detailed Analysis  
& Modeling

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Accurate Valuation  
Review & Hearings





TYLER TECHNOLOGIES CONTACT INFO

Rita Yannayon, CPE

Tyler Project Supervisor

724-662-7549

[MercerCountyPA@tylertech.com](mailto:MercerCountyPA@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

**Cathy Herriott, CPE**

Chief Assessor

Mercer County Tax Assessment Office

724-662-3800 Ext. 2505

[Assessment@MercerCountyPA.gov](mailto:Assessment@MercerCountyPA.gov)





REASSESSMENT PROJECT WEBSITE

**For further information:**

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



THANK YOU FOR JOINING US TODAY.

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

**Empowering people who serve the public<sup>®</sup>**



**tyler**  
technologies