### Monroe County Reassessment Frequently Asked Questions

### 1. What should I review when I receive my preliminary assessment?

You should review your total assessment, a combination of your building assessment and your land assessment. You should also check for errors such as being assigned too many bedrooms, a building that is incorrectly sized or a myriad of other errors that might have been made. Make sure garages, carports, and fences are correctly listed. If you think the assessed value assigned to your property is either a fair or low estimate of what your property is worth, Tyler Technologies did its job well. If there are errors, even if the assessed value is accurate, an informal review should be scheduled to ensure that the errors are corrected. If your assessed value is higher than you think it should be, visit the County website <a href="www.monroecountypa.gov">www.monroecountypa.gov</a> and click on "Reassessment" then "Property Search" to review information on your property and similar properties throughout the county.

### 2. How did Tyler Technologies determine the value of my property?

Tyler Technologies took pictures of all properties, measured those they could and compared what they found with the property records on file in the County's Tax assessment office. Using this data, they attempted to assign a value to each of the 103,000 properties in the county that represents what a buyer would pay a seller for the property on the open market. They considered the same things a potential buyer for your property would consider: the location of your property, the size, condition and characteristics of your buildings; the size and slope of your lot; proximity to amenities; amount of traffic; and numbers and type of outbuildings, fences, and other structures. They also looked at the selling price of properties, similar to yours, between 2016 and 2018.

### 3. Why is my assessment so different from my old assessment?

The company that conducted the 1989 reassessment had the same goal as Tyler Technologies – to determine the actual value of all property within the County and they followed similar guidelines to assign a "sale value" to each property. That value was divided by four (25%) for the purposes of assigning a millage rate (tax rate). In the new reassessment, the County, municipality and school districts will be assigning millage based on the basis of 100% of the value of the property rather than 25%. As an example, a property that is valued at \$80,000 in the new assessment has exactly the same value as a property assessed at \$20,000 in the 1989. This is one of the main reasons that your new assessment may be higher than your 1989 assessment.

The other factor that influences your property's 2019 value is the appreciation of the prices of real estate from 1989 to 2019. Sales prices have gone up (appreciated). For instance, a property with an \$80,000 value in 1989 (assessed value of \$20,000) might have a value of \$100,000 (assessed value of \$100,000) in 2019. The property value appreciated \$20,000 in the thirty years since the last reassessment.

### 4. If my assessment doubled, will my taxes double?

First, if your old assessment was \$25,000 your property has a 1989 value of \$100,000. If your new assessment is \$150,000, your property's 2020 value is \$150,000. In effect, your assessment increased by 50% (\$150,000/\$100,000), not 600% (\$150,000 / \$25,000). It is incorrect to divide your new assessment by your old assessment to determine whether or how much your taxes will increase. When assessed values go up, the millage rates (tax rates) go down. (See also Questions 13 - 15)

### 5. What if I think my assessment is wrong?

If you find errors on your preliminary assessment, or if you think your assessment is too high you should schedule an informal review with one of Tyler's personnel to have the errors corrected and the assessed value reevaluated. Before you meet with them, you should be prepared to explain in detail why you think your assessed value is inaccurate. It is possible Tyler missed wetlands on your property, didn't take into account that much of your property consists of steep slopes, or never saw the heavy amount of traffic that you experience at certain times of the day or week. These issues need to be pointed out so that an accurate assessed value is assigned to your property. We rely on you, the taxpayer, to help us value your property accurately. To schedule an informal review, call 570-517-3895 before April 1, 2019. All informal reviews will be held prior to June 1, 2019.

### 6. What should I bring to the informal review?

Anything that you believe will contribute to achieving an accurate assessed value, such as measurements of buildings, pictures of conditions that would affect property values, closing sheets or appraisals that have been completed on your property, and surveys or plot plans of your property.

### 7. How will I know the whether any changes were made as a result of my informal review?

The formal notice you receive in early July 2019, will allow you to see whether changes were made to your new assessment based on the data you provided during your informal review with Tyler. There will be no separate mailing of any changes made to the value of your property as a result of the informal review.

#### 8. What if I don't agree with the results of my informal review?

If, after you participate in the informal review, you still think the value assigned to your property is incorrect, you have the right to schedule a formal appeal. This appeal will be held in front of a Board appointed by the Monroe County Commissioners. Forms for

filing a formal appeal will be available on the Monroe County website (<a href="www.monroecounty">www.monroecounty</a> pa.gov) beginning March 31, 2019. The website will also include the rules and regulations that must be followed. All forms and supporting information must be mailed or hand-delivered to the Assessment Office. Faxes and emails will not be accepted. You will receive written notice of the decision reached in the formal appeal in early November 2019.

### 9. Do I have to go through the informal review in order to file a formal appeal?

No. You may schedule a formal appeal even if you did not participate in an informal review with Tyler Technologies. However, we recommend that you take the opportunity to resolve any concerns you have with the assessed value of your property earlier by scheduling an informal review.

### 10. What are the remaining steps in the reassessment process and on what dates do they occur?

April 1, 2019 – Last date to schedule an informal Review

March 1 – June 1, 2019 – Informal Reviews held

<u>March 31, 2019</u> – Formal Appeal forms available for download on Monroe County website

<u>July 1, 2019</u> – Formal Notices (assessments) mailed to all property owners

<u>July1 – October 31, 2019</u> – Formal Appeals are held

August 12, 2019 – Deadline to file forms for a Formal appeal

<u>November 15, 2019</u> –New assessed values are certified and sent to the county, municipality and school districts

March 1, 2020 – County and municipal tax bills mailed using new values

August 1, 2020 – School tax bills mailed using new values

#### 11. When will the new assessments affect my taxes?

Both the County and Municipal tax bills due June 2019 and the school tax bills due in November 2019 will use the 1989 assessed values, not the new values. Your first tax bills based on the new assessments will be mailed in March 2020 (due June 2020) for the County and Municipality, and August 2020 (due November 2020) for the Schools

### 12. What factors influence the amount of taxes I will pay?

The tax you pay next year will be influenced by the assessed value of your property, the extent to which other properties appreciate in value, and the budgets set by the County, the municipality and the school district.

# 13. Is there a limit to how much my personal taxes can increase? Is there a limit to how much the taxing authorities can raise taxes?

The County, municipality and school district are capped in the amount of tax they can collect in the year immediately following a reassessment. This is to ensure that

reassessments are "revenue neutral" so that taxing authorities cannot enjoy windfalls in taxes as a result of reassessment. This cap is set at 10% more than the amount of revenue they collected in the year prior to reassessment. There are no caps on the amount an individual's property tax can increase.

### 14. Why can't you tell me what my new taxes will be?

An accurate tax bill cannot be calculated until the county, municipality, and school district (taxing authorities) set their budgets for 2020. The taxing authority then divides its budget by the total assessed value of all property within the area it serves to arrive at a millage rate. The final assessed values of the properties won't be known until after all the informal reviews and formal appeals have been heard.

#### 15. Can you estimate what my new tax bill will be?

We can provide a *rough estimate* of your county taxes based on the preliminary data that has been collected. This number is *only an estimate* since the final tax can only be calculated after all of the informal reviews and formal appeals are finalized. Although we do not have an exact millage rate yet, we estimate the county tax rate will be approximately 4.00 mills, down from the 21.25 mills currently used presently to determine your taxes. To use this rate to *estimate* your county taxes, multiply the total value (land and buildings) on your preliminary assessment by 4.00 mills (Total Assessment X .004). This number cannot be used to estimate either your municipal or your school taxes.

### 16. How can I find the selling prices of properties like mine?

Search the internet for sales in your neighborhood. Also, you may review STEB books that are available in the Assessment Office. These books include all valid sales in Monroe County for the past several years. If you do not find the data you need using these two resources, you can retain the services of a professional appraiser.

## 17. I have land in Clean and Green, Act 319. Why are the preliminary assessments so high on my vacant land?

Land values for the various uses of Act 319 land (agricultural use or reserve, forest reserve) are set by the Commonwealth of Pennsylvania that has not yet communicated these values to the County. It is anticipated that the Commonwealth will establish these values by late June and that participants in Act 319 will see the new values when they receive their formal notice in early July 2019.

### 18. What if I didn't receive a preliminary assessment?

You can find the same information on the Monroe County website by clicking "Reassessment" then "Property Search". You can search by your name, address, or property number.

If you didn't receive a preliminary assessment on your property, you probably did not receive a County and Municipal tax bill either. Both were mailed to the address on record in the Monroe County Assessment Office. Call the Assessment office (570 517 3133) to see whether mail is being delivered to the correct address. If you find an error in your mailing address, you need to come in to the Assessment Office personally to correct it.