


Reassessment From A Chief Assessors Perspective

Presented by:
 Joshua S. Zeyn, CPE
 Tioga County Chief Assessor/Tax Claim Director

Randy Waggoner, CPE
 Perry County Chief Assessor


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Introduction

- Reassessment an Overview
- Beginning the Process
- Administration of the Project
- Public Education
- Appeal Process
- Legal Deadlines
- Mapping & GIS
- Q&A

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What is a Reassessment?

- 53 Pa C.S. § 8802 Definitions:
 - **"Countywide revision of assessment."** A change in the established predetermined ratio or revaluation of all real property within a county.
 - **"Established predetermined ratio."** The ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year.

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What is a Reassessment?



- IAAO Glossary 3rd Edition:
- Reassessment — 1) A revaluation of all property of a specified class or classes within an assessment district directed upon a lawful finding that a prior assessment was too faulty to be corrected through usual procedures of review and equalization; and 2) Revaluation of all real property by assessing authorities, as distinguished from assessment on the basis of valuations most or all of which were established in a prior year. See Reappraisal Cycle and Revaluation.
- Reappraisal — The mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle. A subsequent (and possibly periodic) mass appraisal of all property of a specified class or classes within an assessment jurisdiction. Factors considered may include changes in physical condition, use, or the market. Also called Reassessment or Revaluation.
- Revaluation — Sometimes used interchangeably with a reappraisal of property, a complete reappraisal of real property as of a specified date. See Reappraisal and Reappraisal Cycle.

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How do Counties Reassess?



- CAMA Systems and Mass Appraisal
 - Modern reassessment relies on Computer-Assisted Mass Appraisal (CAMA) to ensure consistency, transparency, and defensibility.
 - IAAO's Standard on Mass Appraisal emphasizes:
 - Model calibration
 - Data quality
 - Sales validation
 - Uniform application of procedures


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Valuation of Property




- 53 Pa C.S. § 8842(b)(1) - Except as set forth in paragraph (2), the following apply:
 - (i) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling.
 - (ii) The selling price shall be subject to revision by increase or decrease to accomplish equalization with other similar property within the county.
 - (iii) In arriving at the actual value, the following methods must be considered in conjunction with one another:
 - (A) Cost approach, that is, reproduction or replacement, as applicable, less depreciation and all forms of obsolescence.
 - (B) Comparable sales approach.
 - (C) Income approach.

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Constitutional Requirement 


- The Pennsylvania Constitution as interpreted by the courts provides the primary and most important standards for use when considering the fairness and equity of real property values in a county.
- Article VIII Section 1 of the Pennsylvania Constitution provides that:
 "All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws."

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Constitutional Requirement 

- The Pennsylvania Supreme Court ruled in 1909 :
 "While every tax is a burden, it is more cheerfully borne when the citizen feels that he is only required to bear his proportionate share of that burden measured by the value of his property to that of his neighbor. This is not an idle thought in the mind of the taxpayer, nor is it a mere speculative theory advocated by learned writers on the subject; but it is a fundamental principle written into the Constitutions and statutes of almost every state in this country."
5 Delaware, Lackawanna & Western Railroad Company's Tax Assessment (No. 1), 73 A. 429 (Pa. 1909)

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Base Year Assessment System 

- **Base Year** - The year upon which real property market values are based for the most recent countywide revision of assessment of real property or other prior year upon which the market value of all real property of the county is based for assessment purposes. Real property market values shall be equalized within the county and any changes by the board shall be expressed in terms of base-year values.
- **Market Value and Percent of Assessed Value** - Each county chooses whether to value real property based on current market value (i.e., based on today's dollar value) or on a base year. The county also selects the percentage of market value at which property will be assessed.

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Base Year Assessment System

- “Prior to 1982, Pennsylvania's assessment laws required that each county assess real property every year based on its current fair market value — no doubt in order to avoid the disparity described above.In practice, however, most counties did not comply with the annual assessment requirement. In 1982, the assessment laws governing the different counties were amended so as to allow counties to utilize either a current market value method or to adopt a base year market value method in arriving at the assessed value of each property in the county.”
 - Source: Clifton v. Alleghen County, 969 A.2d at 1203
- Pennsylvania's base-year system is unique and problematic.

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Base Year Assessment System

- Court Cases – GM BERKSHIRE HILLS LLC AND GM OBERLIN BERKSHIRE HILLS LLC, Appellants v. BERKS COUNTY BOARD OF ASSESSMENT AND WILSON SCHOOL DISTRICT, Appellees (2023 Pa. LEXIS 272 ; 290 A.3d 238)
 - The Court held that assessment appeals tending to enhance uniformity did not otherwise violate the Uniformity Clause, Pa. Const. art. VIII, § 1, so long as they are undertaken based on neutral factors such as those used by the School District in the case.
 - “I write to suggest a legislative remedy for what is, in my view, the underlying problem in many — if not most — matters challenging individual property reassessments, i.e., stagnant, artificially low overall property values in a taxing district resulting from infrequent, sometimes decades old, countywide property assessments.”.... “And, because an indefinite base year assessment method obviously cannot capture and reflect market fluctuations and other trends affecting future property values, in my view, the legislature would do well to repeal its indefinite use, and enact an assessment period encompassing a sound interval of years.” - Justice Dougherty


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Base Year Assessment System

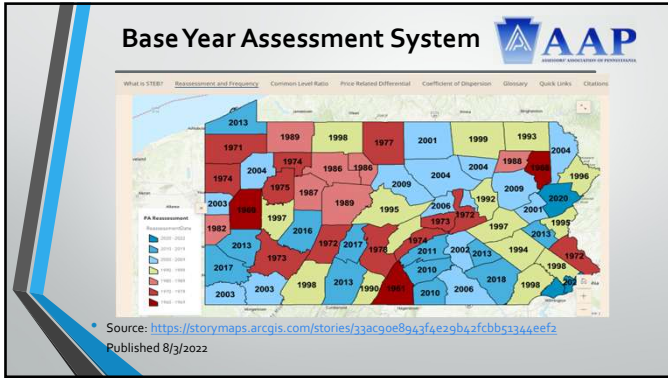
State	Assessment Cycles	Most Common Assessment Cycle (Years)	County	Assessment Cycle
Alabama	Locally determined	2	Blount	5
Alaska	Locally determined	2-3	Chitina	Locally determined
Arizona	Locally determined	2-3	Cochise	Locally determined
Arkansas	Locally determined	2-3	Crittenden	Locally determined
California	Locally determined	2-3	Colusa	Locally determined
Colorado	Locally determined	2	Clear Fork	Locally determined
Connecticut	Locally determined	2	Clinton	Locally determined
Delaware	Locally determined	2	Columbia	Locally determined
District of Columbia	Locally determined	2	Cook	Locally determined
Florida	Locally determined	2	Crawford	Locally determined
Georgia	Locally determined	2	Crawford	Locally determined
Hawaii	Locally determined	2	Crawford	Locally determined
Idaho	Locally determined	2	Crawford	Locally determined
Illinois	Locally determined	2	Crawford	Locally determined
Indiana	Locally determined	2	Crawford	Locally determined
Iowa	Locally determined	2	Crawford	Locally determined
Kansas	Locally determined	2	Crawford	Locally determined
Kentucky	Locally determined	2	Crawford	Locally determined
Louisiana	Locally determined	2	Crawford	Locally determined
Maine	Locally determined	2	Crawford	Locally determined
Maryland	Locally determined	2	Crawford	Locally determined
Massachusetts	Locally determined	2	Crawford	Locally determined
Michigan	Locally determined	2	Crawford	Locally determined
Minnesota	Locally determined	2	Crawford	Locally determined
Mississippi	Locally determined	2	Crawford	Locally determined
Missouri	Locally determined	2	Crawford	Locally determined
Montana	Locally determined	2	Crawford	Locally determined
Nebraska	Locally determined	2	Crawford	Locally determined
Nevada	Locally determined	2	Crawford	Locally determined
New Hampshire	Locally determined	2	Crawford	Locally determined
New Jersey	Locally determined	2	Crawford	Locally determined
New Mexico	Locally determined	2	Crawford	Locally determined
New York	Locally determined	2	Crawford	Locally determined
North Carolina	Locally determined	2	Crawford	Locally determined
North Dakota	Locally determined	2	Crawford	Locally determined
Ohio	Locally determined	2	Crawford	Locally determined
Oklahoma	Locally determined	2	Crawford	Locally determined
Oregon	Locally determined	2	Crawford	Locally determined
Pennsylvania	Locally determined	2	Crawford	Locally determined
Rhode Island	Locally determined	2	Crawford	Locally determined
South Carolina	Locally determined	2	Crawford	Locally determined
South Dakota	Locally determined	2	Crawford	Locally determined
Tennessee	Locally determined	2	Crawford	Locally determined
Texas	Locally determined	2	Crawford	Locally determined
Utah	Locally determined	2	Crawford	Locally determined
Vermont	Locally determined	2	Crawford	Locally determined
Virginia	Locally determined	2	Crawford	Locally determined
Washington	Locally determined	2	Crawford	Locally determined
West Virginia	Locally determined	2	Crawford	Locally determined
Wisconsin	Locally determined	2	Crawford	Locally determined
Wyoming	Locally determined	2	Crawford	Locally determined

National Association of Counties

Property Taxes: A Look at Exemptions, Tax Limits and Assessment Cycles



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Base Year Assessment System

- Extended periods of time between reassessments can lead to a lack of uniformity and vast inequities in the property tax burden.
- Unlike most states, Pennsylvania doesn't have requirements for cyclical property reassessments.
- Property reassessment cycles that are tied to statistical performance and time between reassessments are measures that have been proposed and supported for many years by the County Commissioners Association of PA (CCAP), and the Assessors Association of PA (AAP), and the Pennsylvania Association of Realtors (PAR).

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Base Year Assessment System

- A Review of Pennsylvania – 2024 STEB Data.

Time Standard		
Years Since Last Reassessment	# of Counties	% of Counties
0 to 5	10	14.9%
6 to 10	5	7.9%
11 to 20	13	19.4%
21 to 30	17	25.4%
31 to 40	11	16.4%
40+	11	16.4%
IAAO Standard - not to exceed:	4 to 6 years	
PA Broader Standard:	6 to 10 years	
Level of Assessment Standard		
Level of Assessment (Based on C.L.R.)	# of Counties	% of Counties
IAAO Standard: .95 to 1.10	4	6.0%
PA Broader Standard: .80 to 1.20	9	13.4%
Measures of Uniformity		
Coefficient of Dispersion (COD)	# of Counties	% of Counties
IAAO Standard: 5.0 to 25.0	30	44.9%
PA Broader Standard: 5.0 to 30.0	37	55.2%
Price Related Differential	# of Counties	% of Counties
IAAO Standard: .88 to 1.03	20	29.9%


*STEB is only authorized to certify the Common Level Ratio (CLR), other ratio data provided is not certified and is for informational purposes only.

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Time as a Factor 


- Market value changes can accumulate quickly:
 - Tioga County Reassessment 2023 for 2024 tax year, 2024 CLR 83.79
 - Monroe County Reassessment 2019 for 2020, 2024 CLR 45.47
- IAEO recommends annual market adjustments and full revaluations every 4–6 years to maintain accuracy.
- Pennsylvania’s long intervals (10–50 years) create systemic inequity, especially between older and newer construction.

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Time as a Factor 


- In November 2016, the Local Government Commission of the Pennsylvania General Assembly formed the Assessment Reform Task Force due to recent assessment-related litigation, and reported inconsistencies and inequities.
- In addition to several pieces of legislation, several manuals and guides were created and adopted as best practices by the AAP & CCAP
 - Assessment Office Public Relations: Building a Spirit of Cooperation and Understanding with the Public
 - Data Collection Standards
 - Pennsylvania Property Assessment: A Self-Evaluation Guide for County Officials
 - Model RFP and Contracting Guidelines for County Reassessment Services

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Time as a Factor 

- Valuation of Property Limitations:
- 53 Pa C.S. § 8817. Changes in assessed valuation.
 - (a) General rule.—In addition to other authorization provided in this chapter, the assessors may change the assessed valuation on real property when a parcel of land is subdivided into smaller parcels or when improvements are made to real property or existing improvements are removed from real property or are destroyed. The recording of a subdivision plan shall not constitute grounds for assessment increases until lots are sold or improvements are installed. The painting of a building or the normal regular repairs to a building shall not be deemed cause for a change in valuation by the assessors under the authority of this section.
 - "Normal regular repairs." The term shall include:
 - (1) The repair or replacement of materials or components of property features for the purpose of maintenance.
 - (2) The replacement of existing property features with new versions reasonably similar in function, quality, material and dimension.


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Time as a Factor 

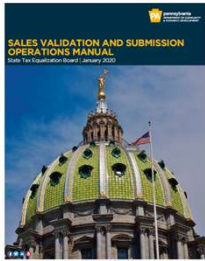
Spot Reassessment Prohibition

- New or omitted improvements including houses, mobile homes, additions, and outbuildings are added to the assessment rolls using the same base year rates and methodology.
- Market Value changes due to economic conditions that result in the increase or decrease of property values cannot be realized until the next reassessment.
- Changes based on Sale Price are not permitted.
- Judgement errors are not correctable.


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Statistical Studies 

- Sales Validation:
 - County Assessment Offices are required to submit sales to the State Tax Equalization Board on an annual basis.
 - Each transfer has to be reviewed by the Assessment Office to make a determination of a sales validity(arms-length sale)
 - Process involves deed review, review of sales listings, sales verification forms, and onsite inspections.



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Statistical Studies 


- Adopted as best practices by the [AAP Board of Governors](#) and the [CCAP Board of Directors](#) on July 13, 2018 and August 5, 2018, respectively.
- PA Local Government Commission Assessment Reform Task Force documents available for download on CCAP's website:
<https://www.pacounties.org/advocacy/reports-and-resources/assessment-reform-task-force>

Pennsylvania Property Assessment:
A Self-Evaluation Guide
For County Officials

June 13, 2018

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Statistical Studies



Self-Evaluation Guide Subcommittee

Deb Crawford, CPE, PQMC, Co-Chair, Chief Assessor/Tax Claim Director
Tioga County

Joshua Zeyn, CPE, Co-Chair, Assistant Chief Assessor
Tioga County

Joan Righter Price, Esq.
Eastburn and Gray, and Assessors' Association of Pennsylvania Solicitor

Danette H. Wagner, Research Associate
Local Government Commission

Maryann Nardone, Ph.D.
Douglas Hill, Executive Director
County Commissioners Association of Pennsylvania

Renée Reynolds, Director, State Tax Equalization Board
Pennsylvania Department of Community and Economic Development

Charles "J.R." Hardester, CPE, MS, Chief Assessor
Lawrence County

Angie Tenniss, CPE, Chief Assessor/Tax Claim Director
McKean County

Mark Kellerman, CPE, Chief Assessor
Centre County

Larry Shubert, CPE, Supervisor-Office of Property Assessment
Philadelphia County

Randy Waggoner, CPE, Chief Assessor
Perry County

Deidre Hennon, CPE, Acting Chief Assessment Officer
Allegheny County

Robert Roland, CPE, Clean & Green Administrator
Bedford County

Linda Kytile, CPE, Head Field Assessor
Monroe County


Lisa Schaeffer, Director of Government Relations
County Commissioners Association of Pennsylvania

Denyél O'Brien, CPE, Assessment Systems Coordinator
Westmoreland County

Kendall Phillips, CPE, Assistant Manager of Property Valuation
Allegheny County

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Statistical Studies



APPENDIX C
An Overview of Sales Ratio Studies¹

A ratio study is a comparison of assessed values to valid sale prices; it is a key statistical measure to test and evaluate two major aspects of assessment accuracy: level and uniformity. (See Appendix D, "Steps in Conducting a Ratio Study"). The level of assessment refers to the overall percentage or ratio of assessed to market values, as determined by sale prices, at which properties are assessed. Uniformity is the degree to which properties or classes (types) of properties are assessed at comparable percentages of market value.²

APPENDIX D
Steps in Conducting a Ratio Study

Ratio studies will vary in detail depending on their purpose, scope, data availability and other considerations. The International Association of Assessing Officers (IAAO) identifies the primary operational steps in conducting a ratio study.³

Appendix D provides an overview of these steps. Technical resources are available that provide detailed information about planning and conducting a ratio study.⁴


Step 1: Define Purpose, Scope and Objective

APPENDIX E
Ratio Study Standards

A county undertaking performance monitoring of its assessment system should establish ratio study standards. As discussed in Appendices C and D, these standards may vary by county depending upon the individual market, size, and data availability. Appendix E includes, among other discussions, technical information from the International Association of Assessing Officers (IAAO) Standard on Ratio Studies.⁵ As noted by the IAAO, "the objective of the standards is to provide a systematic means for assessing efforts to improve and standardize the operations of their offices. . . [The] standards are advisory in nature." Consequently, these standards should not be applied blindly without a thorough review of a county's individual characteristics.


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Statistical Studies




- Ratio Study — A statistical study of the relationship between appraised or assessed values and market values; based on an analysis of the ratio derived by dividing the appraised or assessed values of property by the market values of such property. Sale prices or independent appraisals are used as proxies for market values.
- The two primary sales Ratio Studies that provide measurements of equity and uniformity of assessed values:
 - Price Related Differential
 - Coefficient of Dispersion
- Both ratio studies are based on the Assessment to Sale Ratio (Assessment/Sales Price)
- Level of Assessment – Common Level Ratio (CLR)

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Statistical Studies 

- Tioga County Study:

Property Assessment Report




Tioga County Pennsylvania

Draft - 3/29/2016

Prepared by: Joshua S. Zeyn, CPE


To: Tioga County Commissioners

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Statistical Studies 

- Common Level Ratio (CLR) – The ratio of assessed value to current market value used generally in the county and published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year on appeal before the board under the act of June 27, 1947 (P.L.1046, No.447), referred to as the State Tax Equalization Board Law.
 - Represents the Median Level of Assessment for the entire county based on one years worth of sales data
 - Assessed Value/Sale Price = Assessment to Sale Ratio or ASR
 - \$90,000(Assessed Value) / \$100,000 (Sale Price) = 0.90 or 90%
 - Used in Assessment Appeals
 - Market Values produced by the State Tax Equalization Board
 - Realty Transfer Taxes – CLR Factor

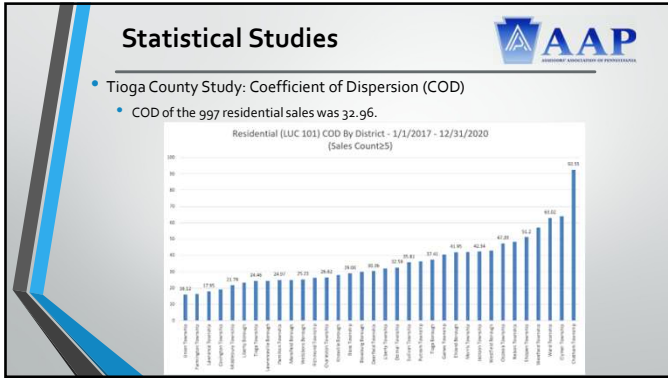
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Statistical Studies 

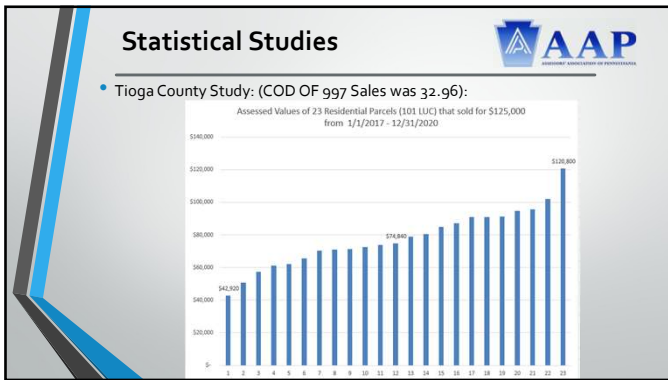
- Tioga County Study: Level of Assessment – STEB Common Level Ratio (CLR)
 - IAAO Definition: Level of Assessment — The common or overall ratio of assessed values to market values.
 - STEB Ratio Now Based on Median

Tioga County Common Level Ratios 2001 - 2020		
Year	Ratio	County Millage
2001	30.2	3.779
2002	94.8	3.779
2003	90.4	3.779
2004	84.6	4.75
2005	79.9	5.75
2006	75	5.75
2007	73	5.75
2008	70.7	5.75
2009	73.7	5.75
2010	73.8	6.75
2011	73.5	6.75
2012	67.1	6.75
2013	67.8	6.75
2014	70.7	6.75
2015	70.5	6.75
2016	73.5	6.75
2017	70.1	6.75
2018	66.3	6.75
2019	60.1	6.75
2020	58.3	6.75

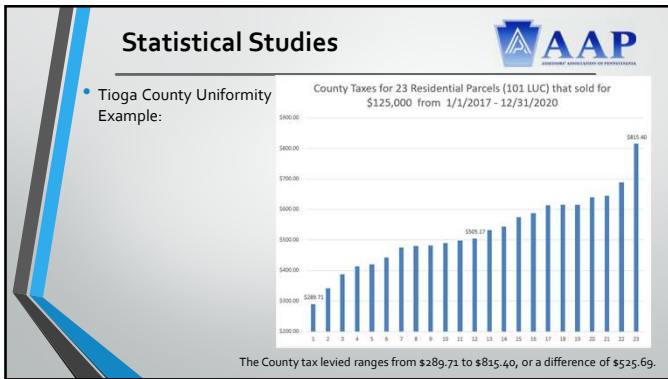
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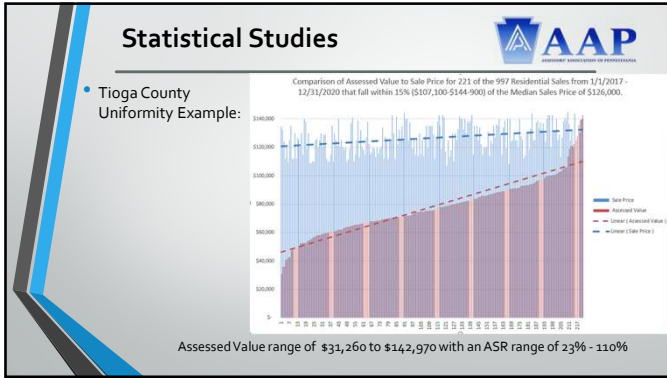
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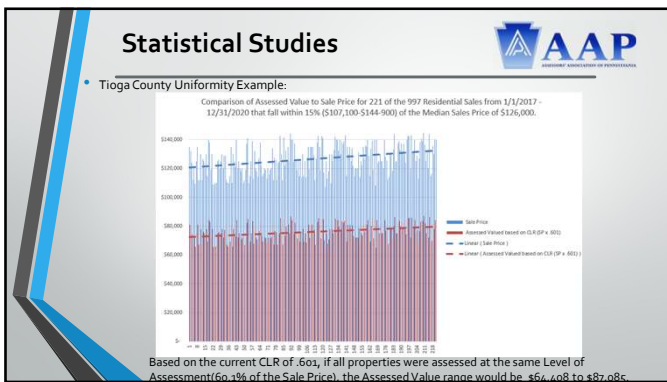
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Statistical Studies

• Tioga County Uniformity Example:

Residential (LUC 101) Duplicate Sale Price Analysis - 1/1/2017 - 12/30/2020


Sale Price	Sale Count	Assessed Value Range		County Tax Range (6.75 mills)		Actual County Tax	County Tax Difference	Estimated County Tax Based on Sales Price = SP x .601(CLR) x .00675
		Low	High	Low	High			
\$125,000	23	\$ 42,920	\$120,800	\$ 289.71	\$ 815.40	\$ 525.69	\$	\$07.09
\$100,000	17	\$ 39,720	\$ 90,950	\$ 268.11	\$ 613.91	\$ 345.80	\$	\$05.68
\$155,000	17	\$ 65,200	\$114,690	\$ 440.10	\$ 774.16	\$ 334.06	\$	\$28.80
\$150,000	16	\$ 60,800	\$145,850	\$ 410.40	\$ 984.49	\$ 574.09	\$	\$08.51
\$120,000	15	\$ 41,580	\$122,100	\$ 280.67	\$ 824.18	\$ 543.51	\$	\$86.81
\$105,000	14	\$ 53,040	\$ 91,240	\$ 358.02	\$ 615.87	\$ 257.85	\$	\$25.96
\$145,000	14	\$ 58,870	\$112,260	\$ 397.27	\$ 757.76	\$ 360.38	\$	\$88.23
\$ 60,000	14	\$ 33,390	\$ 97,870	\$ 225.38	\$ 660.62	\$ 435.24	\$	\$43.41
\$130,000	14	\$ 48,680	\$199,030	\$ 328.59	\$ 938.45	\$ 609.86	\$	\$27.38
\$160,000	13	\$ 62,690	\$117,170	\$ 423.16	\$ 790.90	\$ 367.74	\$	\$49.08
\$170,000	13	\$ 70,010	\$120,360	\$ 472.57	\$ 812.43	\$ 339.86	\$	\$89.65
\$140,000	13	\$ 52,780	\$142,970	\$ 356.27	\$ 965.05	\$ 608.78	\$	\$67.95

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Statistical Studies 


- Price Related Differential (PRD)
 - Provides a measure of inequity in property assessments by looking at the differences in the assessments of low-value and high-value properties.
 - IAAO standards for PRD are .98 to 1.03.

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Statistical Studies 

- Price Related Differential (PRD) Tioga County Example: PRD 1.20
 - A PRD of 1.20 means that the assessments are regressive, low-value properties are assessed at a greater percentage of value than high value properties.
 - To illustrate, the median sales price of the 997 residential sales was \$126,000, the average Assessment to Sales Ratios below and above the median are shown below:
 Median Sales Price: \$126,000
 Average ASR below Median: 0.87 or 87%
 Average ASR above Median: 0.58 or 58%

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Statistical Studies 

- Tioga County Uniformity Example:
 - How did we get there?
 - Appeals
 - Changes in the market over the last 20 years including appreciation and depreciation of properties.
 - Undocumented changes to individual properties.
 - Non-correctable judgment errors during 2001 reassessment, new construction valuations, and maintaining uniformity.

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Undocumented Changes



Discovery of Improvements/Demolitions

- Example 3

2011 Aerials




2015 Aerials



2006 Photo



Current Photo


- Sale Listing Review 2021

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Undocumented Changes



Discovery of Improvements/Demolitions

- Example 4

2011 Photo



2015 Aerials






- Desktop Review 2019

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Undocumented Changes




Discovery of Improvements/Demolitions

- Why are building permits important?
 - Safety
 - Tax Dollars - The County, Townships, Boroughs, and School Districts rely heavily on real estate taxes to fund operations and programs.
 - Without and increase in the Tax Base, if additional revenues are required, and reducing the budget isn't an option, the only option is to increase the millage rate.
 - Other property owners end up paying for, or making up the difference for undocumented property improvements.


	Current Millage	County Tax Revenue
Current Taxable Assessed Value	(\$12,332,075 / \$1,826,974,029 = .00675 x 1,000)	(\$1,826,974,029 x .00675)
\$ 1,826,974,029	6.75	\$ 12,332,075

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Considerations 


- The LGC's Self-Evaluation Guide for County Officials included three approaches that counties will consider when determining how a reassessment will be completed:
 - **Turnkey** – Vendor performs most of the work, most common in Pennsylvania right now due to limited local capacity.
 - **Hybrid** – The county and vendor share project responsibilities.
 - **In-house** – County performs the majority of the work, feasible only with experienced staff and quality data and systems in place.
- Financing a Reassessment/Contract Administration – General Fund, Reserve Fund, or Bond. (Tioga used Act 13)
- Timeline feasibility
- Updating Policies & Procedures

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Beginning the Process 


- Planning and Conducting a Countywide Reassessment - County's Readiness to Conduct a Countywide Reassessment:
 - Staff. An adequate number of trained assessment staff resources to perform the assessment function effectively and efficiently. (IAAO recommendation is 1 assessor per 10,000 parcels)
 - Sales Verification Process. Current records of valid and invalid sales and sales monitoring
 - Maps and Deeds. Accurate tax maps, land value maps, zoning maps, abstracts of deeds (designation of wetlands, flood hazard areas, etc.).

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Beginning the Process 

- Planning and Conducting a Countywide Reassessment - County's Readiness to Conduct a Countywide Reassessment:
 - Property Data Information. Such information may include:
 - Current uniform property record system of market and assessed values based on property type, use and neighborhood.
 - Building permits regularly obtained from the municipalities. Assessment office staff should review the building permits and physically inspect the affected properties. The property record inventory should be updated to reflect changes.
 - Land use codes for property type should match the codes used by the Tax Equalization Division (STEB)
 - Data relating to claims for tax exemptions, exclusions, abatements, preferential assessments, etc.


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Computer Support 

The technological tools to assist in the collection and maintenance of assessment data may include:


- CAMA system - Computer Assisted Mass Appraiser software
- DBMS system - A database management system
- A computer system that supports multiyear processing
- A computer system with GIS capabilities
- Field Mobile – Tablet to collect data in the field that is integrated with your CAMA system
- Aerial imagery – this can also include programs to compare imagery with sketches to highlight missing improvements
- Integrated Recorder of Deeds system
- UPI implementation for verification of property documents being recorded

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Computer Support 


- A computer system that provides advanced workflow processing and management
- A computer system that offers the ability to manage document images and/or photo imagery
- Data security and integrity, including an audit trail of changes in records that affect assessment.
- Management reports, including ratio reports to monitor some of the factors that may include the need for reassessment.
- **County Official Support.** The full support of the county governing body and county administrators is required for successful completion of a countywide reassessment.

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Preparing an RFP 

- Key elements:
 - Clear project scope
 - Required deliverables
 - Data standards
 - Performance benchmarks
 - Model transparency requirements
 - Public communication expectations
 - Quality assurance protocols
 - Penalties for non-performance

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Preparing an RFP 

- Local Government Commission Assessment Reform Task Force:

MODEL RFP AND CONTRACTING GUIDELINES FOR COUNTY REASSESSMENT SERVICES

Contracting Standards Subcommittee

Steven L. Hows, CFE, Chair, Director of Assessment and Tax Claim
Dauphin County

Joshua Zym, CFE, Assistant Chief Assessor
Tioga County


Anthony Ali, CFE, Director of Assessment
Lucerne County

Danielle H. Magge, Research Associate
Local Government Commission

Maryann Narbone, Ph.D., Project Manager
Legislative Budget and Finance Committee


Renee Reynolds, Director
State Tax Equalization Board
Pennsylvania Department of Community & Economic Development

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Preparing an RFP 


- Model RFP and Contracting Guidelines for County Reassessment Services Overview:
- The goal of this document is to assist your County to help ensure that your reassessment is conducted appropriately and implemented successfully.
- The responsibility for defining the products and services to be received from any Vendor, as well as the time frame for the delivery of those products and services, rests with the issuing County.
- The Request for Proposals (RFP) will serve as the basis for any subsequent contractual agreement between a County and a Vendor and will be incorporated as part of the contract.

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Preparing an RFP 


- Great care should be taken by the County in the customization of this RFP so that desired products and services, dates of delivery, and consequences where stated service levels and/or delivery dates are not met are precisely and clearly defined.
- The preparation of an RFP and contract should be done with the guidance of the county solicitor and/or appropriate legal counsel.
- County should make the determination at this stage in the process whether a contract monitor or 3rd party consultant will be utilized for the project.

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Preparing an RFP 


- The *RFP Section (Pages 1 – 63; Sections 1 through 8)* contains suggestions for customizing a County proposal for products and services from a reassessment vendor. It is intended that the RFP and vendor responses can become a part of a contract for reassessment.
- The *Contracting Guidelines (Pages 65 – 71; Sections 9 and 10)* of the manual contain sample additional contracting guidelines. The contract specifically sets forth in the body or in an appendix the duties and responsibilities of each of the parties. It is contemplated that the RFP, contractor's proposal and applicable appendices be merged into a contract that accurately reflects the agreement and understanding of the parties.

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Preparing an RFP 

- A *Sample Cover Letter to Prospective Vendors* is included which includes instructions to a prospective vendor, including the name of the county, any pre-proposal meeting schedule, county contact individual(s), bid requirements and delivery instructions, as well as a county-specific process schedule. The process schedule county-specific RFP dates.

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Preparing an RFP 

SECTION 1 – INTRODUCTION


The Commissioners [or equivalent governing body in a home rule county] of ____ County have voted to proceed with a reassessment of all real property in the county to achieve equitable assessments. [There may be other factors contributing to the County's decision to conduct a countywide reassessment that the County will want to include, e.g., passage of time since the last reassessment, assessment-sales ratio studies, property market shifts.]

This document is a request for proposal to accomplish a turnkey reassessment project, and the implementation of related computerized valuation, and tax administration systems. [If the County is seeking to conduct a hybrid countywide reassessment, for example a reassessment without a Vendor-provided CAMA system, specify what services are being sought from the Vendor.]

The County intends to solicit proposals from Vendors capable of undertaking and successfully completing a reassessment of approximately ____ parcels of real property over a ____ month period, and conducting such reassessment in conformance with applicable statutes, regulations and professional standards. The County intends to select a Vendor that has a successful history of undertaking and completing real property reassessment projects.

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Preparing an RFP



- Reviewing Vendor Responses to RFP – County Project Management Team
- Vendor Interviews
- Vendor Checklist

SECTION 3 - COUNTY RESPONSIBILITIES

3.1 Project Management Team

[This team should be formed prior to the preproposal (bid) meeting.]


The Project Administrator will have ultimate project responsibility. The Administrator will provide general direction throughout the project and timely resolution of problems in consultation with the following:

- Contract Administrator (specify name and title)
- County Reassessment Committee including but not limited to:
 - o Information technology representative(s)
 - o Commissioner or designee
 - o Director of Assessment or Chief Assessor
 - o County public relations officer
 - o Contract Monitor, if applicable
 - o GIS/mapping representative
 - o Agriculture community representative
 - o Business community representative (Chamber of Commerce)
 - o Legal community/Bar Association representative
 - o Appraiser and/or REALTOR.

The Project Administrator, [specify name and title], will spend at a minimum _____ hours per week on this project.

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Reassessment Advisory Committee



Mission Statement: Regularly assemble members governmental and nongovernmental community representatives to review and discuss the status of the Tioga County Reassessment Project.

Memberships: The committee will include county officials and department representatives with a direct role in the management and support of the reassessment project, and local government and community representatives who have volunteered their time and expertise in their respective fields to assist Tioga County in the successful completion of the project.

Tioga County Reassessment Project Management Team:


- Tioga County Commissioners
- Chief Clerk
- Assistant Chief Clerk/Risk Manager
- Project Administrator/Chief Assessor
- Administrative Director of Assessment
- GIS Director
- IT Director
- Contract Monitor/LAAO Consultant
- Project Manager/Vision

Local Government & Community Representatives:

- Agricultural Community/Townships
- Business Community/Boroughs
- Business Community
- Business Community
- Business Community
- Housing Authority
- Legal Community
- Real Estate Community
- Tioga County Township Association

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Reassessment Advisory Committee




Meetings and Communication: Meetings will be scheduled monthly, or as needed as the project progresses. Meetings will be both in person and or virtual. Project updates will be provided by the Project Administrator on monthly basis via email regardless of whether an in person or virtual meeting is scheduled.

Reassessment Advisory Committee Goals:


1. Provide the Tioga County Reassessment Project Management Team with an effective forum to actively guide the successful completion of the reassessment project.
2. Manage internal coordination between county departments for project deliverables
3. Review and discuss comments, questions, and recommendations from Local Government & Community Representatives.
4. Review bi-weekly and monthly project status updates from Vision's Project Management.
5. Review monthly project reports from the Contract Monitor/LAAO Consultant.
6. Discuss project timeline, deliverables, milestones, problems, and problem resolutions.
7. Discuss and assist Vision with on going public relations efforts, including: public meetings, media releases, and responses to articles and public comments concerning the reassessment
8. Review project data collection phase, valuation phase, and ratio study results produced by Vision, and the Contract Monitor/LAAO Consultant.
9. **Ensure the Successful Completion of the Reassessment Project!**

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Administration of The Project 


- Director of Assessment, Chief Assessor (or designee) Participation
 - This individual should be involved throughout the project.
 - Participate in all informational meetings and attend training sessions.
 - Provide the Vendor with "local knowledge," participate in data element selection and editing, field verification, value analysis, field review and informal review meetings.
- County Staff Involvement
 - The County should determine appropriate staff in addition to the Director of Assessment/Chief Assessor to assist the project Vendor throughout the project.
- Cooperation with other County Departments
 - GIS
 - IT
 - Planning

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Administration of The Project 

- Cooperation with Vendor
 - Regular project update meetings
 - Problem resolutions
 - Public Relations Efforts
 - Ongoing record maintenance: New Construction, Ownership Changes, Subdivisions etc.
 - Special Assessments: Clean & Green, KOZ, LERTA, Farmland Preservation, Recent Appeals/Court Decisions.

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Administration of The Project 

- Staffing
 - County staff, vendor staff, or hybrid
 - Background checks and ID badges
 - Public notification of fieldwork
- Training - IAAO recommends standardized training in:
 - Property classification
 - Measurement techniques
 - Data entry standards
 - Quality assurance

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Reassessment Public Relations

- Realtors

**Policy Statement
Property Tax Assessment Reform**

Background

Real property taxes have been and continue to be a primary source of funds for Pennsylvania's local governments. The real estate tax is the only tax authorized by law in Pennsylvania to be levied by all classes of local governments in the state. Every property owner pays real estate taxes, unless otherwise exempted, to three independent taxing districts: the county, the municipality and the school district. The assessment process in Pennsylvania is governed, generally, by six different assessment laws. Each class county is subject to a special assessment law.

In 2009, a study was commissioned by the Legislative Budget and Finance office to examine the property tax assessment system in Pennsylvania. The key recommendations were to consolidate state general assessment laws, create a state revolving loan program to assist counties to reassess, develop uniform standards for reassessment contracts and improve the performance of the State Tax Equalization Board (STEB).

Secondarily, the report recommended (but did not endorse) authorizing a state agency to supervise county property valuation and assessment activities, provide for financing of reassessments, provide caps on individual property tax increases following assessment, permit residential and commercial property to be treated as separate classes, permit partial or selective reassessments of certain geographic areas or property types and permit property to be valued based on its use price.

In the spring of 2018, the Legislative Committee appointed a task force to review the current policy statement adopted in 2011. After research and hearing from different experts and professionals in the field, the task force has developed a revised policy regarding tax assessment.

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Reassessment Public Relations

- Realtors

Recommendations

- Support the creation of a self-evaluation tool to inform counties when to reassess. The self-evaluation tool should be completed each 12to 18month period.
- Complete a reassessment at least every four to six years, but no more than 10 years
- Change the law to prevent taxing authorities from conducting spot appeals.
- Consider supporting the enactment of a separate millage or other funding source, which is earmarked to cover the cost of future required reassessments.
- Adopt a uniform and computerized mass assessment system. All data collected should be owned by the county.
- The sale of property should not be the sole basis for an assessment appeal by a taxing authority.
- Encourage local association members to seek appointment to their local appeals boards and recommend all appeals board members are knowledgeable and competent in real estate valuation.
- Create an assessment system, which is revenue neutral but allows for future tax millage increases or decreases.
- Encourage the Auditor General to reevaluate the purpose and usefulness of the State Tax Equalization Board.
- Create a uniformity office, which has the authority to oversee and enforce compliance of county assessment procedures.
- Establish a coalition of like-minded groups to encourage passage of legislation addressing assessment issues.


Approved by PAR Board of Directors
January 2019

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Reassessment Public Relations

Initial Start-Up	Explaining the goals of the reassessment
Data Collection & Field Review	Explaining why and how data collectors will be present
Communicating Values	What to expect when you see a new value and how to interpret it effectively


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Reassessment Public Relations 

- Common Misconception: The decision to reassess is made to increase tax revenue.
- Answer: False – With exception
 - Reassessments are required to be revenue neutral under 53 Pa.C.S.A§8823(b)


“...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.”

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Reassessment Public Relations 

- 53 Pa.C.S.A§8823(c) – Tax Cap
 - “Final tax rate.—After establishing a tax rate under subsection (b), a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment. The tax rate under this subsection shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year, notwithstanding the increased valuations of the properties under the revised assessment.”
 - Increase Caps expire after 1st year


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Reassessment Public Relations 

- Example of millage equalization using the Common Level Ratio.

Tioga County		
2016 Taxable Assessed Value	2016 Millage	County Tax Revenue
\$ 1,800,000,000	6.75	\$ 12,150,000
Value After Reassessment (\$1,800,000,000/.707 CLR)	Equalized Millage	County Tax Revenue
\$ 2,545,968,883	4.77	\$ 12,150,000
Maximum County increase of 10%		
Value After Reassessment	Maximum Millage Increase	County Tax Revenue
\$ 2,545,968,883	5.249	\$ 13,365,000.00

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Reassessment Public Relations 


- <https://www.tiogacountypa.us/departments/assessment>

Announcements

Countywide Reassessment
Click Here

Resolution No. R-19-23 of 2023
 A RESOLUTION OF THE COUNTY OF TIOGA, PROVIDING FOR AN ESTABLISHED MEANS FOR THE EVALUATION AND DETERMINATION OF THE UNIFORMITY OF AD VALORUM REAL ESTATE TAX ASSESSMENT, AND PROVIDING FOR THE PERIODIC COUNTY-WIDE REASSESSMENT OF PROPERTY TO ENSURE CONTINUED UNIFORMITY.
Click Here

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Reassessment Public Relations 

- <https://www.tiogacountypa.us/departments/assessment>

Countywide Reassessment

The County's last reassessment was completed in 2021, effective for the year 2022. Real estate assessments represent 100% of the 2021 market value. Following the conclusion of the countywide reassessment, real estate assessments will represent 100% of the 2023 market value. New assessments will be effective for the 2024 tax year.

Tioga County Reassessment Project Update 01/4/2024
Press Release - 3/14/2024 2024 Tax Impact Analysis

Tioga County Reassessment Project Update 01/12/24
Press Release - 3/1/2024 2024 County Municipal Tax Rate

Tioga County Reassessment Project Update 10/20/2023
Press Release - IMAO Report on Tioga County Reassessment Project December 20, 2023

Tioga County Reassessment Project Update 7/18/2023
Press Release - 2024 Equalized Millage Estimate

Tioga County Reassessment Project Update 6/24/2023
Press Release - Preliminary County Millage Equalization Example

Press Release - Preliminary Percent Change Data

Tioga County Reassessment Project Update 3/21/2023
Press Release

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Reassessment Public Relations 

- <https://www.tiogacountypa.us/departments/assessment>

Tioga County Countywide Reassessment

Links to this website are shared in the following places:

- Door Hangers
- Tri-Fold Brochures
- Wellsboro Gazette Notice



Tioga County Countywide Reassessment

Tioga County will be undergoing a countywide reassessment to equalize property values, effective January 1, 2024.

Press Release - Tax Equalization Plan Shows 10% Property Increase

Press Release - Assessors' Meeting Held on Countywide Reassessment

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Reassessment Public Relations 

- <https://www.tiogacountypa.us/departments/assessment>


Reassessment Process Overview:
 A reassessment is the process of performing all of the necessary Market Analysis and Valuation steps to determine accurate and equitable values for all properties within the County.
 The equalization of the values within the County ensures a fair distribution of the tax burden. The purpose of a reassessment is not to raise taxes. The purpose is to create an equitable distribution of the tax load.

THE PURPOSE OF A REASSESSMENT IS NOT TO RAISE TAXES, THE PURPOSE IS TO CREATE AN EQUITABLE DISTRIBUTION OF THE TAX LOAD.



- Collect Required Physical Data
- Quality Control Procedures
- Collect Weekly Specific Market Data
- Analysis
- Field Office Services and Value Contributions
- Industrial Drawings
- Project Complete

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Reassessment Public Relations 

- <https://www.tiogacountypa.us/departments/assessment>

FAQ
Frequently Asked Questions

- What is a Reassess?
- Is this assessment optional?
- What approach will be used in the assessment?
- Is the information used for other purposes (e.g., zoning)?
- What is an assessment?
- What happens during a reassessment?
- How will I know if my assessment is complete?
- Why did my last value change when my building didn't?
- How is an industrial building?
- How do I prepare for an industrial building?

Contact Us
Have another question? Get in touch!

Tioga County Assessment Office
 108 Main St, Williamsport, PA 16801
Joshua Ryan - Chief Assessor
 Phone: (717) 768-0907
 Fax: (717) 768-0100


Valuation Services Solutions
 10000 Rock Hill, Williamsport, PA 16801
 Phone: (717) 768-0907 ext. 1

Name: Email Address:
 Message:

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Reassessment Public Relations 

- Facebook Page



Visit www.tiogacounty.com/assessment/

Tioga County PA Assessment Office
Williamsport, PA

QUALITY OF LEADERSHIP IS INTEGRITY.

Tioga County Assessed Classes


Tioga County PA Assessment Office

Tioga County is embarking on a four-year reassessment to equalize property values for January 1, 2024.


Tioga County PA Assessment Office

Tioga County PA Assessment Office


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Reassessment Public Relations 

- Third Party Consultant Report



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Reassessment Public Relations 


- Tax Impact Analysis

SHANE NICKERSON
COMMISSIONER

SAM VAN LOON, II
COMMISSIONER

MARC RICE
COMMISSIONER

CHRISTOPHER F. GABRIEL ESQ.
SOLICITOR



JOSHUA ZEYN, CPE
CHIEF ASSESSOR

DERORAH CRAWFORD, CPE
ADMINISTRATIVE DIRECTOR

PHONE: 578-724-8117
FAX: 578-723-8118


BOARD OF ASSESSMENT REVISION
Courthouse Annex 118 Main Street Wellboro PA 16901

March 14, 2024

Re: Press Release – 2024 Tax Impact Analysis

Throughout the county-wide reassessment project it was stated that typically 1/3 of the properties will see a decrease in taxes, 1/3 will stay about the same, and 1/3 will see an increase. Now that the final county and municipal millage rates have been set for the 2024 tax year, we have enough information to provide a summary of the tax impact of the reassessment project on Tioga County property owners. On the next page you will find a chart detailing the number of properties that increased, and the number of properties that decreased following the reassessment.

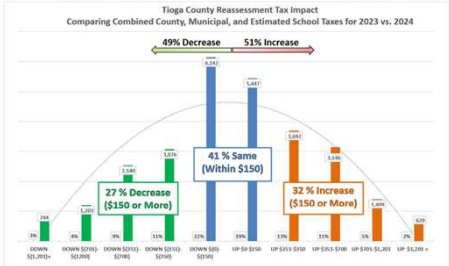
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Reassessment Public Relations 

- Tax Impact Analysis

Tioga County Reassessment Tax Impact
Comparing Combined County, Municipal, and Estimated School Taxes for 2023 vs. 2024

← 49% Decrease 51% Increase →



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Appeals Process

- Informal Reviews
 - First Level Reviews – Tabular Data Corrections
- Formal Appeals
 - Board of Assessment, Board of Appeals, Auxiliary Appeals Board.
 - Training & Scheduling
- Millage Impact – Preliminary Value Notices/Final Value Notices
 - Percentage Analysis
 - Estimated Millage Rates
 - Tax Impact
- Court of Common Pleas

2024 Taxes			
District Number	\$	Millage	Taxes @ Face
2001 Old Value	75,000	27.0400	\$ 2,028.00
2023 New Value	150,000	13.8600	\$ 2,079.00
		Difference	\$ 51.00

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Legal Deadlines

- 53 Pa C.S. § 8848 – Special Provisions Relating to countywide revisions of assessments.
- (a) **Notice requirements.**--If any county proposes to institute a countywide revision of assessments upon real property, the following notice requirements shall apply:
 - (1) **Each property owner shall be notified by mail at the property owner's last known address of the value of the new assessment, the value of the old assessment and the right to appeal within 40 days as provided in subsection (c)(1).** The notice shall state a mailing date and shall be deposited in the United States mail on that date. The notice shall be deemed received by the property owner on the date deposited in the United States mail.
 - (2) **The chief assessor shall maintain a list of all notices and the mailing dates for each and shall affix an affidavit attesting to the mailing dates of the assessment notices.** This list shall be a permanent public record of the county assessment office and available for public inspection.

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Legal Deadlines

- 53 Pa C.S. § 8848 – Special Provisions Relating to countywide revisions of assessments.
- (b) **Informal review.**--In conjunction with a countywide revision of assessments, a designee of the county assessment office may meet with property owners to review all proposed assessments and correct errors prior to the completion of the final assessment roll. In no event shall the market value or assessed value of a property be adjusted as a result of an informal review except to reflect changes to tabular data or property characteristics inaccurately recorded during the revision. **Informal reviews, if conducted, shall be completed no later than June 1.**

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Legal Deadlines

- 53 Pa C.S. § 8848 – Special Provisions Relating to countywide revisions of assessments.
- (c) **Appeal process.**--
- (1) All property owners and affected taxing districts shall have the right to appeal any new assessment value within 40 days of the mailing date stated on the notice.
- (2) The county assessment office shall **mail all notices on or before July 1**. The board in its discretion may commence with the **hearing of appeals 40 days following the mailing of the initial notices of reassessment**.
- (3) The county assessment office shall notify each appellant, property owner, if not the appellant, and each affected taxing district of the time and place of hearing on the appeal by mailing a notice no later than 20 days prior to the scheduled hearing date. Any appellant who fails to appear for hearing at the time fixed shall be conclusively presumed to have abandoned the appeal unless the hearing date is rescheduled by the mutual consent of the appellant and the board.
- (4) On or before November 15, the county assessment office shall certify to the taxing districts new assessment rolls resulting from the countywide revision of assessments.
- (5) All appeals shall be heard and acted upon by the board not later than October 31.

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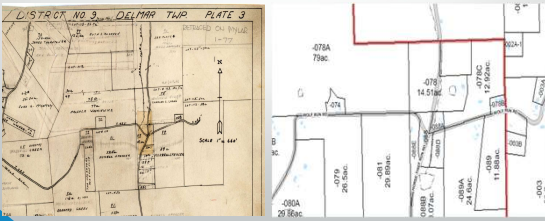
Mapping & Aerial Photography

- 53 Pa C.S. § 8834 - It shall be the duty of the county assessment office to maintain a permanent records system consisting of:
 - (1) Tax maps of the entire county drawn to scale or aerial maps, which maps shall indicate all property and lot lines, set forth dimensions or areas and identify the respective parcels or lots by a number system.
 - (2) Property record cards identifying the property location on the tax maps and any uniform parcel identifier which may have been assigned, and acreage or dimensions, description of improvements, if any, the owner's name and mailing address and date of acquisition, the purchase price, if any, set forth in the deed of acquisition and the assessed valuation.

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Mapping & Aerial Photography

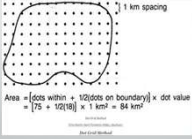
- Most Assessment Offices have made the transition from using Mylar, hand drawn maps, to Geographic Information Systems (GIS) over the last 20 to 30 years.




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Mapping & Aerial Photography

- Prior to GIS, transparent soil overlays and mylar maps were used in conjunction with aerial photo sheets to make determinations of Land Use and Soil Types for each parcel.
- Measurements and acreage calculations we completed using a **Planimeter & Dot Planimeter**.



Area = [(dots within + 1/2(dots on boundary)) x dot value]
= [(75 + 1/2(10)) x 1 km²] = 94 km²



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Mapping & Aerial Photography

- Area Calculations were used to provided land use delineations on the Assessment Records which included categories like: Tillable Land, Pasture, Woodland, and Wasteland.
- 1970's property record card.

CLASSIFICATION	NO. OF ACRES	RATE	TOTAL
TILLABLE LAND	1,000	1.000	1,000.00
PASTURE	200	2.000	400.00
WOODLAND	500	3.500	1,750.00
WASTELAND	100	1.000	100.00
TOTAL	1,800		3,250.00
TOTAL ACRES	1,800		1,800.00
TOTAL VALUE LAND			3,250.00
TOTAL VALUE BUILDINGS			3,250.00
TOTAL VALUE LAND AND BUILDINGS			6,500.00

- Breaking larger tracts down into the actual land uses allowed for more in depth sales analysis and the ability to produce more equitable and uniform land assessments.

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Mapping & Aerial Photography

- Assessment Offices should work closely with the GIS Department to leverage all of the available GIS technology and data that's available today:
 - GIS Assessment Maps with Building Footprints
 - Mobile access to the GIS Online Data Viewer
 - Sales Analysis & Neighborhood Delineation using GIS
 - Displaying Assessment Data points by use-type and style descriptions to aid in Sales Analysis and Neighborhood Delineation process.
 - Slope Analysis – Steep Areas
 - Flood Zone Analysis – Identifying parcels and structures within flood zone and analyzing the potential impact on property values.
 - Proximity Analysis – Parcels adjoining State Gamelands/Forest
 - Land Use Analysis.
 - Soils Analysis by parcel to replace legacy data.
 - Integrated CAMA system with GIS and Oblique Imagery.

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Mapping & Aerial Photography

- GIS - Clean & Green Soils

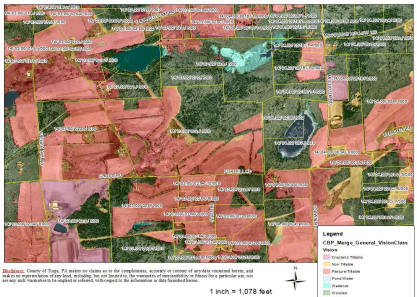


Type	Description	Prod	Dist	Area	Unit Price	Value	Segment	Summary
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	7,410	\$1,011.62	\$7,492			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	7,410	\$1,011.62	\$7,492			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	14,490	\$1,080.98	\$15,648			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	47,250	\$1,148.07	\$54,240			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	2,719	\$973.24	\$2,647			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	8,200	\$1,108.10	\$9,088			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	7,800	\$1,023.89	\$7,990			
011	Open Class 1-4 Soils, H&H	Wetland Class 1-4 Soils, H&H	5,700	\$1,083.14	\$6,175			
W&D	Wooded	W&D	29,970	\$99.38	\$2,980			
W&D	Wooded	W&D	5,750	\$76.81	\$441			
W&D	Wooded	W&D	12,610		\$1,249			

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Mapping & Aerial Photography

- GIS - Land Use

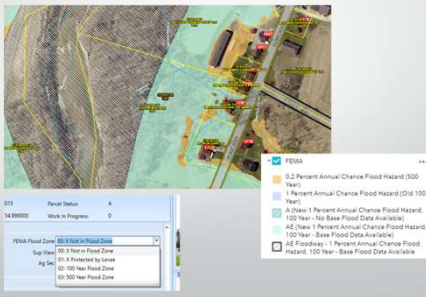


1 inch = 1,078 feet

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Mapping & Aerial Photography

- GIS - Flood Maps

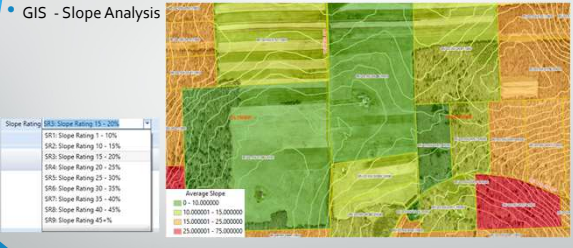


Parcel Status	A
14390000	Work in Progress

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Mapping & Aerial Photography

- GIS - Slope Analysis



Slope Rating: SR3 Slope Rating 15 - 20%


Average Slope

- 0 - 10.000000
- 10.000001 - 15.000000
- 15.000001 - 25.000000
- 25.000001 - 75.000000

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Mapping & Aerial Photography

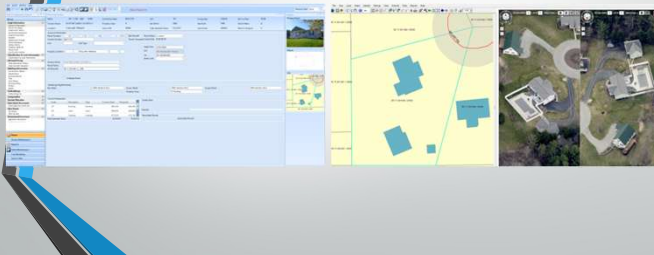
- Oblique Imagery Services
 - Desktop Parcel Reviews
 - Data Collection
 - Change Detection



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Mapping & Aerial Photography

- Desktop Parcel Review Example Using 2 Monitors



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