

ASSESSMENT OFFICE PUBLIC RELATIONS AND ADMINISTRATION

MAY 7, 2025

AAP ANNUAL CONFERENCE

PRESENTED BY:

JOSH ZEYN, CPE & TIFFANY KASEMAN, CPE &
CAMDON PORTERFIELD, CPE

PUBLIC RELATIONS: WHAT IS IT?

- It is the method and means by which a person or an organization seeks to promote a favorable relationship with the public.
- It is effective strategies for managing and disseminating information.

PUBLIC RELATIONS: WHY IS IT IMPORTANT?

- It is one of the most effective ways to maintain a positive reputation.
- It is the art of making people like and understand you or your organization.

NEED FOR PUBLIC RELATIONS: IAAO STANDARD ON PUBLIC RELATIONS (2011)

- A public relations program in the assessment profession provides current and useful information on assessment policies and practices, as well as a means of responding to public opinion.

NEED FOR PUBLIC RELATIONS: IAAO STANDARD ON PUBLIC RELATIONS (2011)

- A proactive public relations program is essential to public awareness of the assessment process and the importance of property taxes in funding local government services.
- A public relations program should be an integral part of every assessment office's work and should describe:
 - What the office does
 - How it is accomplished
 - Why it is done
 - To whom, where and when services are provided

NEED FOR PUBLIC RELATIONS: IAAO STANDARD ON PUBLIC RELATIONS (2011)

- An effective public relations program results in more accurate and thorough coverage from the media and a better-informed constituency.
- A lack of understanding regarding a process or procedure can often lead to frustration, especially when it's regarding property taxes.

IAAO STANDARDS ON PUBLIC RELATIONS



Clear and Simple Communication

- "Any communication with the public, whether written, oral, or graphic (e.g., video or images) should be simple, direct, and in plain language avoiding professional jargon and acronyms."



Preparation for and Anticipation of Negative Feedback

- "Emerging issues and appropriate responses should be anticipated and appropriate responses should be prepared in advance to minimize adverse public reaction."



Transparent and Well-Maintained Data

- "Measures should be taken to ensure a climate of openness and transparency. Assessment office personnel must understand policies and statutes pertaining to open records, public disclosure, and confidentiality..."

THE ASSESSOR'S "PUBLIC" OR "TARGET AUDIENCE" (IAAO 400):

- Individual Taxpayers
- Professional Groups
- Media
- Other units of Government or Elected Officials
- Civic and Professional Associations
- Public Institutions
- Board of Assessment Revision/Appeals
- Citizen's Groups

THE CHIEF ASSESSOR & OFFICE STAFF'S ROLE IN PUBLIC RELATIONS

- Public relations starts with competent office administration.
- A good public relation program is the assessor's "first line of defense", however always keep in mind:

"In creating and maintaining an image, know that some people will be receptive and open, some impressed, some minds changed, and some will be totally resistant to anything you do. Expect it and be realistic." (Joe Marconi 1996)

THE CHIEF ASSESSOR & OFFICE STAFF'S ROLE IN PUBLIC RELATIONS

- Chief Assessor – The Chief Assessor should work toward informing and creating a positive identity for the office. This can be accomplished through the development of a public relations plan.
 - The Chief Assessor should promote fair, open, and efficient administration of the assessment office.
 - Project a well-run office.

THE CHIEF ASSESSOR & OFFICE STAFF'S ROLE IN PUBLIC RELATIONS

- Assessment Staff – The image the public has of the Assessment Office is in part determined by the impressions they get from the employees. Customer service is an important part of a public relations program.

“Treat the public like you expect to be treated.”



THE CHIEF ASSESSOR & OFFICE STAFF'S ROLE IN PUBLIC RELATIONS

- Employees should be well trained and knowledgeable of the various processes and services provided by the office.
- Employees should always be courteous and responsive to serve the needs of the public.
- Employees should be provided with written rules and procedures (possibly as part of their handbook) to provide a consistent message and image to the public.
- Employees should be involved in the development of a Public Relations Plan.

WHAT ARE SOME POSITIVE OUTCOMES ACHIEVED WITH A SUCCESSFUL PUBLIC RELATIONS PLAN?

- The public is better informed.
- Fewer appeals are filed.
- Fewer complaints are filed.
- A reduction of tension and misconceptions.
- It shortens the time required to resolve problems.
- The public is more willing to share information.

WILL THERE BE NEGATIVE OUTCOMES?

- Good public relations cannot save a bad product, and assessments are certainly our product.
- Assessments need to be accurate before a public relations program can be effective.
- If something is inherently bad or fundamentally flawed, most likely it cannot be improved.

BEFORE YOU CAN SHARE INFORMATION... THE IMPORTANCE OF LISTENING

- Effective listening is often a learned skill.
- Listening frequently occurs without really understanding or absorbing what is said.
- As part of a successful public relations program, **all staff must listen carefully!**

THE TEN COMMANDMENTS OF GOOD LISTENING

- 1. **Stop talking** – You cannot listen if you are talking.
- 2. **Put the speaker at ease** – Help the speaker feel free to communicate with you.
- 3. **Show you want to listen** – Look and act interested; listen to understand rather than to oppose.
- 4. **Remove distractions** – Don't doodle, tap or shuffle papers.
- 5. **Empathize with the speaker** – Try to put yourself in the speaker's place so that you can see his or her point of view.

THE TEN COMMANDMENTS OF GOOD LISTENING

- **6. Be patient** – Allow plenty of time, don't interrupt the speaker. Don't start for the door or walk away while they are still talking.
- **7. Hold your temper** – An angry person gets the wrong meaning from your words.
- **8. Refrain from argumentation and criticism** – This puts the speaker on the defensive. If possible, do not argue because even if you win the argument, you lose.
- **9. Ask questions and elicit more** – This encourages the speaker to keep talking and shows that you are listening. It helps to develop points further.
- **10. Stop talking again** – There must be give and take for both parties to be understood.

ASSESSMENT REFORM TASK FORCE & SHAPING PUBLIC RELATION STANDARDS

- In November 2016, the General Assembly's Local Government Commission created an Assessment Reform Task Force.
- CCAP and AAP have been actively involved in the Task Force efforts to address the efficiency, transparency, modernization and fairness of the property assessment process.
- In addition to several pieces of legislation introduced during the 2017-2018 legislative session, various best practices and guidelines were developed by the Assessment Reform Task Force.

ASSESSMENT REFORM TASK FORCE & SHAPING PUBLIC RELATION STANDARDS

- Assessment Office Public Relations: Building a Spirit of Cooperation and Understanding with the Public:
 - *Provides the county governing body and county assessors with guidance on the purpose and scope of public relations and information, developing a public relations program, and public relations as part of a countywide reassessment.*
 - *Adopted by AAP Board of Governors as best practices on November 14, 2018*

ASSESSMENT REFORM TASK FORCE & SHAPING PUBLIC RELATION STANDARDS

- Data Collection Standards:

- *Standards for gathering data on characteristics of parcels required for property valuation, recommended to the County Commissioners Association of Pennsylvania/Assessors' Association of Pennsylvania for adoption as a "best practice" and incorporation into their training program.*
- *Adopted by the AAP Board of Governors and the CCAP Board of Directors on July 13, 2018 and August 5, 2018, respectively.*

ASSESSMENT REFORM TASK FORCE & SHAPING PUBLIC RELATION STANDARDS

- Pennsylvania Property Assessment: A Self-Evaluation Guide for County Officials:
 - *Provides the county governing body, county assessors and other county officials and employees, and the public with a primer on the reasons for periodic review of the status of the county's assessment system and the broad strokes of how that review may be conducted, recommended to the County Commissioners Association of Pennsylvania/Assessors' Association of Pennsylvania for adoption as a "best practice" and incorporation into their training program.*
 - *Adopted by the AAP Board of Governors and the CCAP Board of Directors on July 13, 2018 and August 5, 2018, respectively.*

ASSESSMENT REFORM TASK FORCE & SHAPING PUBLIC RELATION STANDARDS

- Model RFP and Contracting Guidelines for County Reassessment Services:
 - *Provides a template that counties can use to ensure that a reassessment is conducted appropriately and implemented successfully, recommended to the County Commissioners Association of Pennsylvania for adoption and implementation.*
 - *Adopted by the AAP Board of Governors and the CCAP Board of Directors on July 13, 2018 and August 5, 2018, respectively.*

ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- This was the final document created as part of the Pennsylvania Local Government Commission Assessment Reform Task Force. A joint effort between the Local Government Commission, the County Commissioners' Association and the Assessors' Association of Pennsylvania.
- The Chief Assessor in consultation with the county commissioners should agree on a spokesperson(s) to develop and coordinate a public relations plan.
 - Day-to-day operation of the assessment office.
 - Countywide reassessment

ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

Developing a Public Relations Program:

- Research
 - Anticipate and interpret public opinions /attitudes
 - LISTEN
 - OBSERVE
 - TEST

ASSESSMENT OFFICE PUBLIC RELATIONS: BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

Developing a Public Relations Program:

- Action Planning:
 - Formulate an action plan
 - Respond quickly, honestly and openly
 - Identify key constituencies and pay attention to their views
 - Involve all staff from top management down
 - Keep written documentation of the criticism and the proposed solutions

ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

Developing a Public Relations Program:

- Communication
 - Procedural Manual
 - Printed/Electronic Information
 - Assessment Office Website

ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- Assessment Office Website
 - Welcome page
 - General county information
 - Office location, hours and contact information
 - Important dates and deadlines
 - Links for online property search (GIS, etc.)
 - Links to assessment programs and applications
 - Q & A's about market value, assess value, county base year, etc.


ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- Assessment Office Website (cont.)
 - Names & mailing addresses of each taxing district within the county
 - List of millage rates
 - Appeal forms
 - Exemption information & forms
 - Current tax collectors & contact information
 - Adopted data collector/assessor standards & procedures
 - Land use codes
 - Fee schedules

ASSESSMENT OFFICE PUBLIC RELATIONS: BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- Assessment Office Website (cont.)




Links

- Frequently Asked Questions about Property Assessment in Tioga County
- Important Dates & Deadlines
- Board of Assessment Revision Agenda

Ordinances & Resolutions

- An Ordinance Amending Tioga County Preferential Tax Assessment Plan Ordinance 2005-01
- Resolution R-19-23 - Providing for periodic county-wide reassessment

 Reassessment Facebook

The Assessment Office carries out the policies set by the Board of Assessment Revision, which is made up of the Tioga County Commissioners. Tioga County is a sixth-class county and follows the "Consolidated County Assessment Law". The County's assessment records are public information and accessible via computer terminals in the Courthouse.

The primary function of the Assessment Office is the valuation of real property for ad valorem (at value) tax purposes, including the management of all property characteristic and ownership records. This office does not establish the real estate tax levy; it is responsible for the valuation (commonly known as the assessment) of all real property in Tioga County. Based on those assessments, the County, municipalities, and school districts establish budgets and necessary millage rates to generate revenue, apply those millage rates to individual property assessments, thereby producing individual property tax levies. The Tax Assessment Office also administers the Homestead and Farmstead Exclusion Program (Act 50 & Act 1) and the Clean and Green Preferential Assessment Program (Act 319, as amended).

Taxes

The County and township/borough tax year is January 1st through December 31st, with tax notices being mailed on March 1st. The school tax year begins July 1st through June 30th of the following year. School tax notices are mailed in July.

Online Assessment Database

Tioga County assessment data is now available online. A limited access version of the assessment database is available at no charge. The database can be accessed by clicking the link below.

Link: <https://www.vgsi.com/pennsylvania-online-database>

Ownership and parcel data is updated weekly. Assessed value changes and map changes are updated on the online database in February, April, June, August, and November.

Documents

- Assessment Appeal Form
- Appeal Procedures - Rules and Regulations
- Catastrophic Loss Appeal Form
- Clean And Green 30 day notice of conveyance
- Clean and Green Act 319 Rollback Appeal Form
- Clean and Green Application For New and Amended
- Clean and Green Booklet
- Clean and Green Voluntary Termination Application
- Export Request Form
- Homestead Application
- Application for the Exemption of Real Estate
- Tioga County Rules and Regulations for Approval of Exemption of Real Estate Tax

Contacts & Millage Rates

- 2024 Millage
- 2024 School District Info
- 2024 Collectors Contact Info
- 2024 Secretaries Contact Info

ASSESSMENT OFFICE PUBLIC RELATIONS: BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- Assessment Office Website (cont.)

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](#)




Deb Crawford
Administrative Director

[Contact Me](#)



Joshua Zeyn
Chief Assessor

[Contact Me](#)



Kenny Raymond Jr.
Assistant Chief Assessor

[Contact Me](#)

ASSESSMENT OFFICE PUBLIC RELATIONS:

BUILDING A SPIRIT OF COOPERATION & UNDERSTANDING WITH THE PUBLIC

- Evaluation
 - REVIEW
 - MONITOR
 - ADJUST

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Media releases
 - Informational literature and handouts
 - Direct mailings to all property owners
 - Television and radio
 - Podcasts
 - Website
 - Social media
 - Oral presentations

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Media releases

[Departments](#) ▾ [Printable Forms](#) ▾ [Right to Know](#) [FAQ](#) ▾

News Date: Tuesday, April 13, 2021

[Countywide Reassessment](#)

The County's last reassessment was completed in 2001, effective for tax year 2002. Real estate assessments represent Following the conclusion of the countywide reassessment, real estate assessments will represent 100% of the 2023 map be effective for the 2024 tax year.

Tioga County Reassessment Project Update 3/14/2024

Press-Release-3-14-2024-2024-Tax-Impact-Analysis

Tioga County Reassessment Project Update 3/1/2024

Press-Release-3-1-2024-2024-County-Municipal-Tax-Bills

Tioga County Reassessment Project Update 12/20/2023

Press Release - IAAO Report on Tioga County Reassessment Project December 20, 2023


Tioga County Reassessment Project Update 7/19/2023

ERICK J. COOLIDGE
COMMISSIONER

MARK L. HAMILTON
COMMISSIONER

ROGER C. BUNN
COMMISSIONER

CHRISTOPHER P.
GABRIEL ESQ.
SOLICITOR



JOSHUA ZEYN, CPE
CHIEF ASSESSOR

DEBORAH CRAWFORD, CPE
ADMINISTRATIVE DIRECTOR

PHONE 570-724-9117
FAX 570-723-8118

Tioga County Commissioners

BOARD OF ASSESSMENT REVISION

Courthouse Annex 118 Main Street Wellsboro PA 16901

April 13, 2021

Re: Press Release – Tioga County Board of Commissioners to Vote on Issuing Request for Proposal (RFP) for Countywide Reassessment Services

The Tioga County Commissioners have decided to hold a vote on whether to proceed with issuing a Request for Proposal (RFP) for the reassessment of all 29,265 parcels of real property in the county to achieve more uniform, fair, and equitable property assessments. The proposed RFP timeline would require a project start date around July or August 2021, with assessed values being finalized on or before July 1, 2023. The new property assessments would go into effect on January 1, 2024. The contributing factors leading up to the Commissioners decision included the review of preliminary assessment to sales ratio studies prepared by the Assessment Office that indicated that Tioga County is no longer in compliance with Article VIII, Section 1 of the Pennsylvania Constitution, which states the following “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.” In addition to the Constitutional requirements, it was also concluded that Tioga County is also no longer in compliance with the International Association of Assessing Officers (IAAO) Ratio Study and Mass Appraisal Standards, including the length of time since the last countywide reassessment.

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Informational literature and handouts
 - Tri-fold brochures

Reason #4) To adhere to best practices outlined by Pennsylvania's Property Assessment Reform Task Force.

In response to recent assessment-related litigation, and reports of inconsistencies in Pennsylvania's property assessment system, the Pennsylvania Local Government Commission formed the Property Assessment Reform Task Force in 2016. One of the Task Force accomplishments was a guide titled "Pennsylvania Property Assessment: A Self-Evaluation Guide for County Officials." This document was subsequently adopted as best practices by the County Commissioners Association of Pennsylvania, and the Assessors Association of Pennsylvania in 2018.

The self-evaluation guide provides steps a county can follow when periodically reviewing the status of their assessments, and the importance of regularly doing so. The guide also provides suggested guidelines for completing a ratio study, recommended ratio standards, and suggested standards on the frequency that counties should perform reassessments, all of which follow the standards established by the IAAO.

HOW FAR OFF THE MARK HAVE CURRENT ASSESSMENTS FOR PROPERTIES IN TIOGA COUNTY STRAYED FROM CURRENT MARKET VALUE?

CLR (Common Level Ratio)

Since 2002, Tioga County's Common Level Ratio (CLR), which is a ratio that measures how a county's Base Year assessments compare with current real estate market valuations or sales, has declined from 94.8% in 2002, to 60.1% in 2020.

The State Tax Equalization Board publishes the CLR annually for each county in Pennsylvania, and the preliminary figures for Tioga County for 2021 show a proposed decrease from 60.1% to 58.3%.

Currently, the median assessment to sales ratio for all property sales is 60.1%, with some assessment to sales ratios falling above and below the median ratio.

As an example, if a property in Tioga County sells for \$125,000 in 2021, and the 2001 Base Year assessment is \$75,000, the assessment to sales ratio would only be 60%.

COD (Coefficient of Dispersion)

Another statistic that is used to evaluate the overall uniformity of assessments is the Coefficient of Dispersion (COD). The COD in the simplest of terms measures the overall accuracy of the property assessments based on the sale prices.

The COD measures the average percentage deviation of the assessment to sales ratio of each property sale to the overall median ratio. This ratio is basically a measure of the spread, or how wide is the range of the individual assessment to sale price ratios from the overall median ratio.

Based on a recent review of 997 residential sales that occurred from 1/1/2017 through 12/31/2020, the Tioga County Assessment Office concluded that the COD of these residential sales was 32.96. Based on the IAAO Ratio Study Standards, Tioga County currently falls outside of the generally accepted industry standards.

In general, acceptable COD's are 20 or less, with Residential Properties at 15 or less, and newer homogeneous areas at 10 or less. While the State Tax Equalization Board does not certify this statistic, based on their preliminary calculations for 2021, they calculated an overall COD for Tioga County of 35.15 based on just the 2020 sales.

This figure was in line with the numbers calculated by the Assessment Office. To illustrate this concept and understand what this statistic represents, consider the images below. Looking at the target on the left, if the center of the target represents the overall level of assessment, or percentage of assessed value to market value, a lower COD would indicate that there is less dispersion in the assessments from the recorded sale prices, and that the assessments and taxes are more accurate and uniform. A higher COD indicates more dispersion in the assessments from recorded sale prices, and that the assessments and taxes are less accurate and uniform, this can be seen on the target on the right.



TIOGA COUNTY COUNTYWIDE REASSESSMENT

TIOGA COUNTY WILL BE UNDERGOING A COUNTYWIDE REASSESSMENT TO EQUALIZE PROPERTY VALUES, EFFECTIVE JANUARY 1, 2024.

The purpose of a reassessment is not to raise taxes. The purpose is to create an equitable distribution of the tax load. Reassessments are required under the Consolidated County Assessment Law 53 Pa C.S. § 8823 to be revenue neutral. This means that the total taxes levied by a taxing district cannot automatically increase the year after a reassessment, and the tax rates are required to be adjusted so that the total taxes levied do not exceed the total taxes levied in the preceding tax year.

Historically, based on data that's been published on other countywide reassessments, 1/3rd of the property owners will see a decrease in their taxes, 1/3rd will stay about the same, and 1/3rd will see an increase.

**Tioga County Assessment Office
(570) 724-9117 | Mon thru Fri 9:00 am - 4:30 pm**

**For more information, please visit
www.vgsi.com/tioga-county-reassessment.**

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Direct mailings to all property owners

Tioga County Assessment Office
118 Main Street
Wellsboro PA 16901
Reassessment
PID:

September , 2021

«Grantee»
«Co_grantees_Name»
«Mailing_Address»
«Mailing_address_2»
«City», «State» «Zip»



Reassessment Notification

Prop Loc: <<Street_Number>><<Street_Name>>
PID # <<REM_PID>>
Parcel Number: <<Map>>/<<Lot>>/<<Unit>>
Control Number:

Dear Tioga County Property Owner,

Tioga County has contracted with Vision Government Solutions to conduct a Countywide Reassessment of all parcels to be completed in 2023 and implemented for the 2024 tax year. Vision will be working with the Tioga County Commissioners and Assessment Office to make this project a successful one.

A reassessment is the process of performing all necessary Data Collection, Market Analysis, and Valuation steps to determine accurate and equitable base year market values for all properties within the County. Following the conclusion of the reassessment, the new base year market values will be used as the basis to calculate annual County, Municipal, and School property taxes. The primary goal of the reassessment is to determine the current fair market value of every property in the County; and through the reassessment process, property values will be equalized based on the current market values to ensure a fair and equitable 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 current tax burden. However, through the reassessment and equalization process, some property owners will experience a decrease in their taxes, some will stay the same, and some will increase.

Since 1970, Tioga County has completed a reassessment, or countywide revision of assessments every 10 years with changes occurring in 1970, 1981, 1990, and 2001. Tioga County property owners are currently paying County, Municipal, and School Taxes based on the assessed values established during the last countywide reassessment completed in 2001, and implemented for the 2002 tax year. When left unadjusted, the uniformity of property assessments can deteriorate over time leading to inequitable assessments and differences in taxes between similar properties. In the interest of tax fairness, the Tioga County Commissioners have determined that a countywide reassessment is needed to ensure that all properties are valued uniformly, and that every property owner is paying their fair share of the tax burden, no more or no less.

Phase 1: Data Collection – September 2021 – September 2022

Starting in September 2021, Data Collectors from Vision Government Solutions will be visiting each property in the county to complete exterior data collection and verification of property characteristics. Data Collectors will take new photographs to update the existing County records; and will verify each building's size, condition, improvements, topography, utilities, and numerous other building and property characteristics. This is the most time-intensive phase of the project, but the most critical phase to ensure data accuracy and integrity. If you are not home during the onsite visit, the Data Collector will leave a door hanger with a data verification form notifying you of the property visit and requesting that you complete the data verification form and return it to the office. Following the conclusion of the Data Collection phase, property owners will receive a data verification mailer and will be given the opportunity to review and correct the information that was collected during the onsite visit.

All data collectors will be wearing reflective clothing, carry an identification badge and a letter of introduction, have an "Assessor's Office" sign posted in the vehicle window, and their cars will be registered with the local and State Police, Tioga County Department of Emergency Services, as well as the Tioga County Assessment Office. The data collection phase of the project is scheduled to be completed in the Fall of 2022.

Phase 2: Market Analysis – September 2022 – October 2022

A variety of resources are used to analyze the real estate market. While the physical data is being collected by the Data Collectors, appraisal personnel will be analyzing recent sales to determine which market factors influenced property values. Once all the data is collected and reviewed for accuracy, the appraiser will determine land and building valuation models that will be utilized in the valuation throughout the County.

Phase 3: Valuation – September 2022 – December 2022

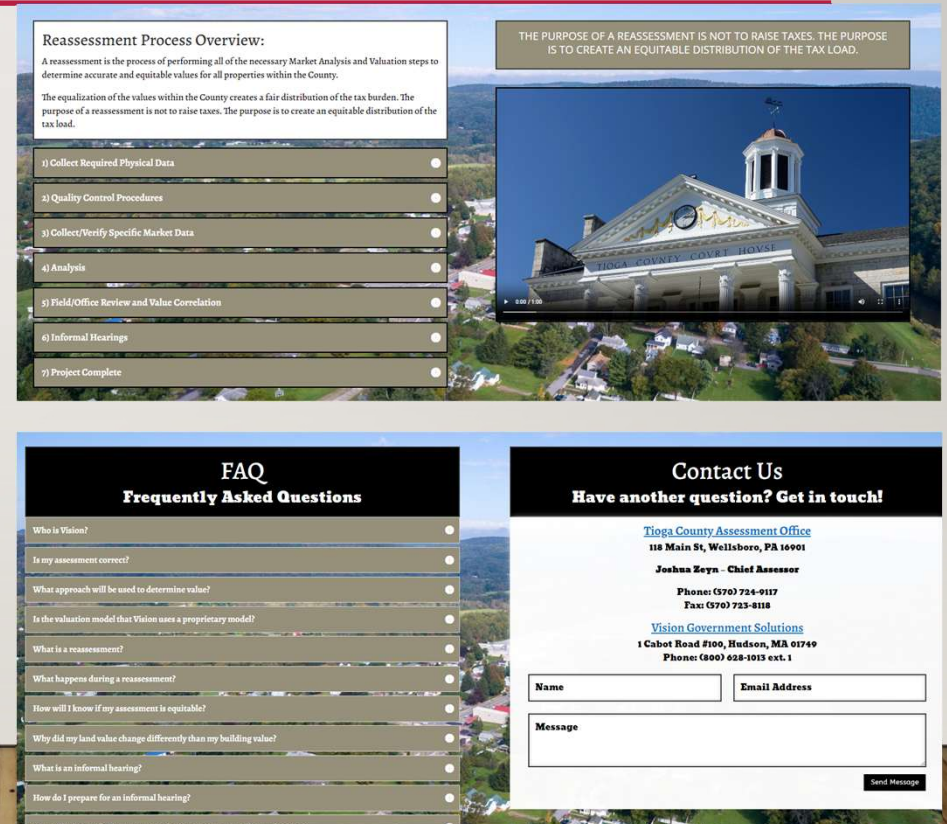
Valuation is done using one of the three recognized valuation methods, Cost Approach, Income Approach, and the Market Approach, also known as the Comparable Sales Approach. The Market Approach is the most widely used approach to value, and is the most easily explained. During this phase, individual characteristics of the building are analyzed using information gathered in both phase 1 and 2. Each property is compared to other comparable properties with similar characteristics. Then the market value of the improvements are added to the land value that was previously determined. This value is the final estimate for each parcel of property, building and land.

Phase 4: Valuation Review – November 2022 – March 2023

Valuation Review is the method of checking and re-checking both the values that have been determined and the data that has been collected. During this review, corrections are made to any errors or omissions.

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Website



PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Social media



PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program
 - Social media

Day of Week	Date	Time of Day	Post
Friday	26-May	Morning	Did you know that up to 1/3rd of residents will see a decrease in their tax bill as a result of the reassessment? This is because of the required millage equalization process - the change in an individual property's taxes will ultimately be determined by a property's change in value <i>compared</i> to the overall change in value in each taxing district.
	26-May	Late morning	Here's an example - if Property A increases from a 2001 assessed value of \$50,000, to a 2023 assessed value of \$75,000 this would represent 50% increase in the assessed value. If the overall change in this district was 100%, due to the required millage equalization, the taxes for this property will decrease even though the value went up.
Weekend	27-May	Morning	You may have heard that Vision Government Solutions is headquartered in Massachusetts. But did you know that most team members on the Tioga Reassessment project live in Pennsylvania, including our staff of Certified Pennsylvania Evaluators?
	28-May	Morning	[No post planned]
Memorial Day	29-May	N/A	[No post planned]
Tuesday	30-May	Morning	Many properties across Tioga County are currently over assessed. The 2023 Reassessment will fix that, making values across the county more fair and equitable. As an example, one property in the county recently sold for \$232,000. The prior assessment was \$175,000. That's an increase of only 34%. The average increase in County property values is 109%. This property was previously over assessed, and the owner will see a property tax reduction as a result of the 2023 Reassessment.
	30-May	Midday	Did you know that Tioga County has performed prior successful Reassessment projects in 1970, 1981, 1990 and 2001? Property values change over time. Reassessment is necessary to ensure all property owners are paying their fair share of the tax burden. (No more, No less) Reassessment is about fair and equitable assessments and has nothing to do with raising taxes.
Wednesday	31-May	Morning	How do we determine assessed value? A key part of the process is evaluating recent arm's length transactions to determine the current market value of similar properties. We then determine what an unsold property <i>could</i> sell for based on the sales price of like-for-like properties. This is known as Sales Analysis and is conducted by our Certified Pennsylvania Evaluator team, all of whom live right here in the Commonwealth.
	31-May	Midday	Our data collectors provide the foundational information we need to compare properties. We visited over 20,000 parcels to validate the size, condition, and features of improved properties in the County.

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- Comprehensive Public Information Program (cont.)
 - Individual presentations
 - Property owners in various community locations
 - Target demographics
 - Businesses and professional organizations
 - Chamber of Commerce
 - Service clubs
 - County, municipal and school officials
 - Consumer groups
 - Local agricultural organizations

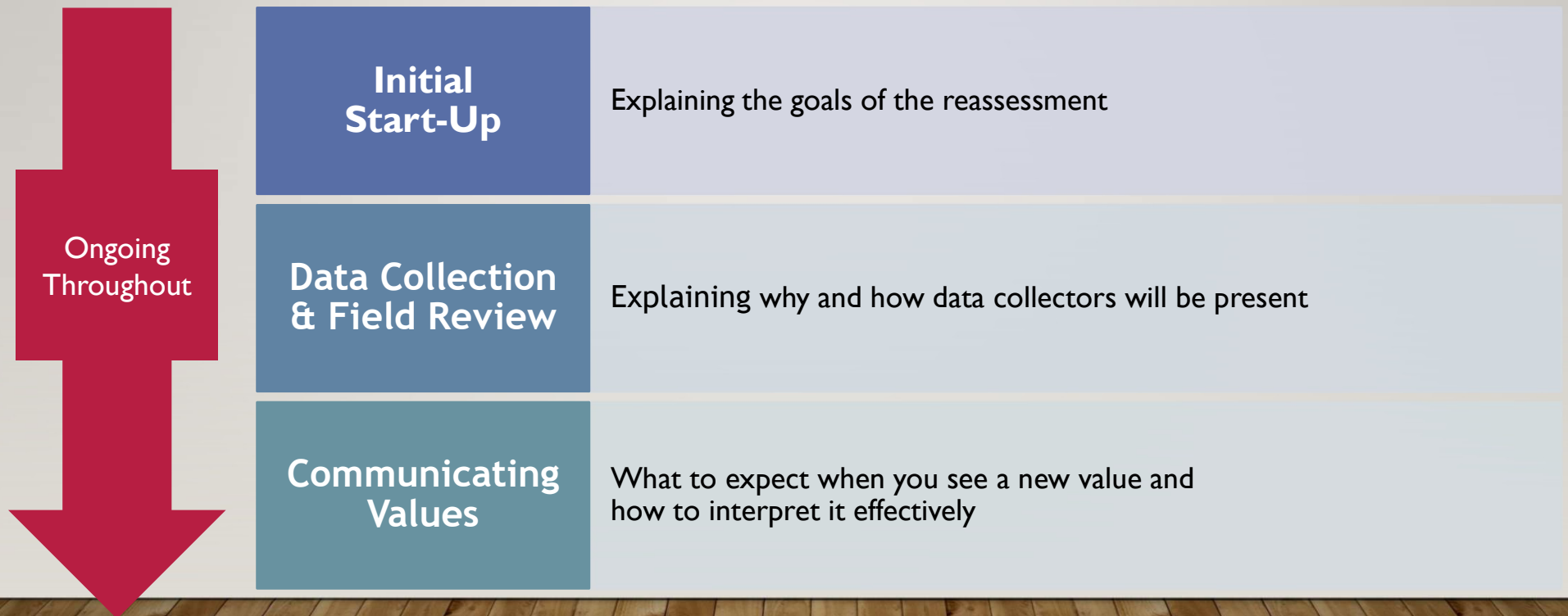
PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- The goal is to promote public understanding of the reassessment process. Careful thought should be given to possible public relations challenges that may exist.
 - ***Are there certain areas of the county that may see a larger increase in values?***
 - ***What are the potentially negative issues and red flags that may require preparing special information or a crisis response in advance?***

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- A public relations program should include time frames and methods.
 - Contract signing
 - Public information meeting schedule
 - General project information
 - Data collection (property visitation schedules)
 - Inventory mailer
 - Assessment disclosure/informal review
 - Project status updates

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS



PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- The following points should be addressed as often as possible:
 - Significance of real property tax
 - Necessity of the project
 - Purpose and methods of the project
 - Role of county and assessors
 - Role of project revaluation company
 - Necessity of data collection
 - Caliber, training and identification of data collectors (Data Collector Standards)

PUBLIC RELATIONS AND COUNTYWIDE REASSESSMENTS

- The following points should be addressed as often as possible:
 - Basics of valuation
 - Cooperation of parcel owners is key to success
 - Rights of property owners including appellant rights
 - Assessment disclosure aspect throughout the project
 - Statutory “anti-windfall” provisions that apply to taxing districts
 - Ongoing nature of system

A GOOD COMMUNICATIONS PLAN COMES DOWN TO FOUR BASIC QUESTIONS:

- What are you trying to say?
- Who needs to hear it?
- How will the information be presented to them?
- Who will communicate it to them?

Patti Hall, *Fair and Equitable*