

Delaware County Reassessment 2021 Tyler Technologies









Court Ordered Reassessment



March 2017

Delaware County Board of Assessment was ordered by the Court to conduct a countywide reassessment.



The Court determined that property values have changed since the last reassessment twenty years ago which created inequities in the value of real estate in the County.

The new assessed values will be effective for the 2021 tax year.

Reassessment Process Begins



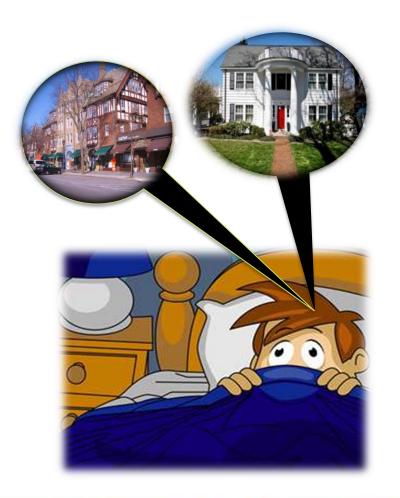
December 2017

Delaware County Council
contracts with
Tyler Technologies
to provide
property appraisal services

Reassessment Fears



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



Reassessment Fears - More Taxes?



Will a new assessment mean that I pay more in taxes?

A property's assessment should reflect its market value. As market values increase or decrease, assessed values may not reflect these changes. This means that some taxpayers could be paying more than their fair share of taxes, while others may be paying less than their fair share.

A reassessment does not necessarily mean that your assessment will increase. If your assessment does increase, it does not necessarily mean your taxes will increase.



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

NO.

Countywide Reassessments are REVENUE NEUTRAL.

Reassessment Fears – Government Spending



What Revenue Neutral Means:

A reassessment does not increase or decrease tax revenues. It only redistributes the total tax burden more fairly.



Discover unknown improvements

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

Countywide reassessments are intended to restore fairness within the community.

Phases of Reassessment









Data



Imaging & Sketch Verification December 2017 to Mid 2018

Appraisal Desktop Verification & Data Collection Early 2018 То Early 2019

Analysis

Early То Mid 2019

Valuation Review & Informal Meetings Mid 2019 to Early 2020

Street Level Imagery



December 2017 – July 2018

- Tyler staff will photograph properties from inside white vans that will be clearly marked with signs indicating they are conducting an imaging and data verification project for the county, and will only be taken from the street.
- During these efforts, the County and local law enforcement entities will be updated regularly with information concerning image collection areas and expected duration.



Street Level Imagery



December 2017 – July 2018

- The digital photographs collected during this phase will improve the quality of visual data used by the county and Tyler appraisers.
- In addition, the project will allow verification and correction of addressing discrepancies.
 The photos will be helpful for emergency management recovery reports that are necessary for state and federal assistance.

To alleviate any privacy concerns, images will never be taken with homeowners or children present.



Aerial Imagery



> SPRING OF 2018



Delaware County has contracted with EagleView to collect Aerial Imagery. The flyover is expected to take place in early 2018. This is not a Tyler Technologies project. However, we will be utilizing the images when they become available.

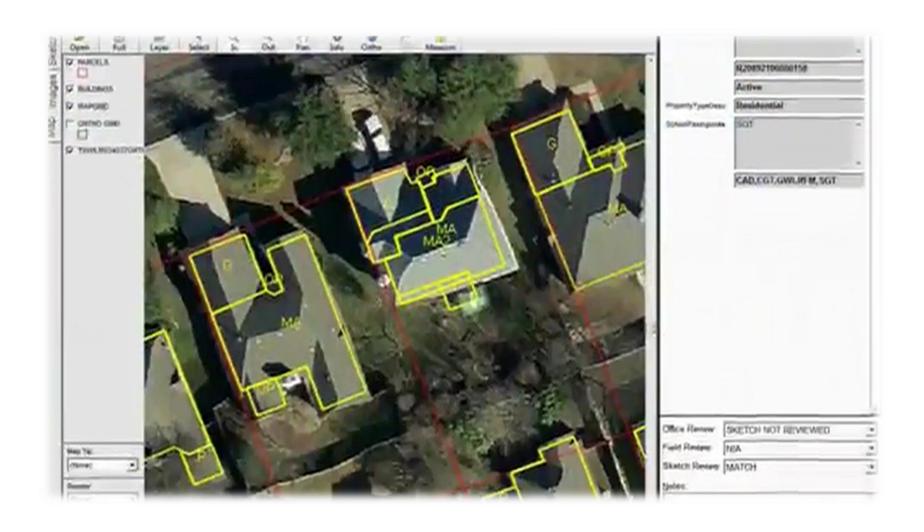
Sketch Verification



Tyler's Sketch Verification team will convert the sketches from the County's existing assessment records. The sketch will be rotated and anchored over the structure's shape on the ortho photo. It will then be compared, at the desktop, to the visual images.

Sketch Verification





The Benefits of Sketch Verification



Using the sketch verification process allows us to avoid having to visit and measure every building – the benefits are:

- ✓ Significant cost savings to the County
- ✓ Less intrusion on taxpayers
- ✓ Greater accuracy on properties which have limited access

Appraisal Desktop Verification (ADV)









Using a 3 screen approach, every property is reviewed, comparing exterior data from numerous sources:

- County Data & Sketch
- Street Level Image
- Aerial Image
- GIS Maps

ADV Review



- This process allows for a review of the County
 Assessment data, sketch, street view image and the GIS map layers for the parcel at the same time.
- The reviewer will view each structure's perimeter measurements, story height, and labels to make sure that they correspond with the building being viewed in the collected imagery.
- If any of the property improvements appear to have changed in any way from the current assessment record, the property will be flagged for a site visit.

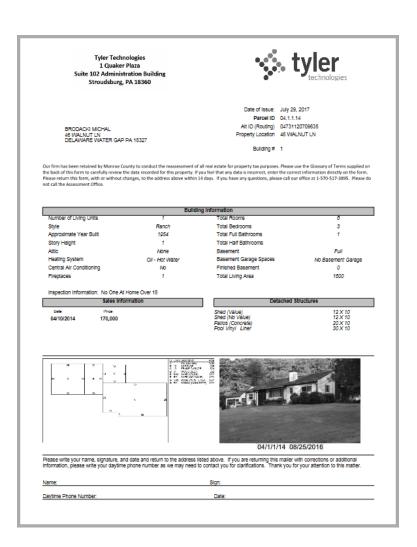
Site Visits



- Trained data collectors will visit every property that has been flagged for a site visit based on the ADV review and sketch verification.
- Data collectors can be identified by their bright yellow Tyler vest and they will have a Delaware County issued photo ID badge.
- Exterior measurements will be taken of all improvements.
- All observations, notations, and sketch changes will be documented and returned for entry into the County's CAMA (Computer Assisted Mass Appraisal) software.

Data Mailers





- Mailed to each property owner
- Summer 2018 through mid Summer 2019
- Opportunity for owner to review and confirm and/or correct the items which will impact property values
- In order to ensure accuracy and a high quality level of the assessment data, the data mailer should be signed and returned to us with noted changes

Data Review & Analysis





DATA ANALYSIS

Sales Market













Valuation



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

- Identify market areas within the jurisdiction.
- Develop models relating price to property characteristics.
- Use the models to select comparable sales prices to subject properties being valued.
- Select appropriate comparable sales for each subject.

Notice to Taxpayers



Early in 2020, property owners will receive a notice of the new tentative appraised value. The property owners are encouraged to evaluate whether the assessment appears to be reasonable. If it is, no further action is required.

Informal Hearings



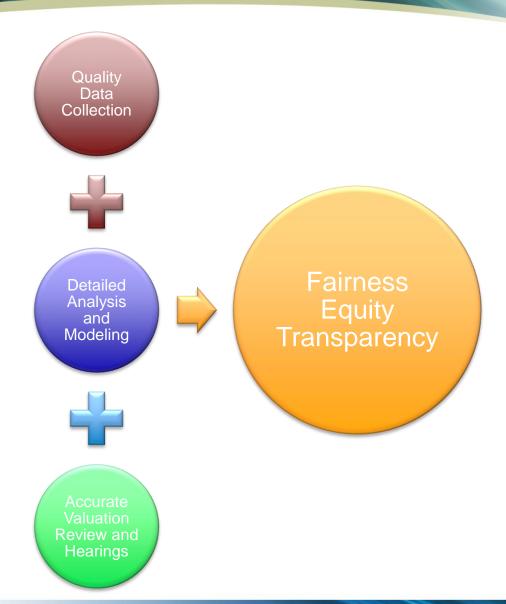
Informal Meetings with Tyler Appraisal Staff



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

Quality-Driven Process = Quality Results





Tyler Technologies Contact Information



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Reassessment Project Website



FOR FURTHER INFORMATION:

http://DelcoRealEstate.co.delaware.pa. us/DelcoReAssessment

Thank you for joining us today.

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

> Visit us at tylertech.com

