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BOARD OF ASSESSMENT REVISION

Courthouse Annex 118 Main Street Wellsboro PA 16901

March 14, 2024

Re: Press Release – 2024 Tax Impact Analysis

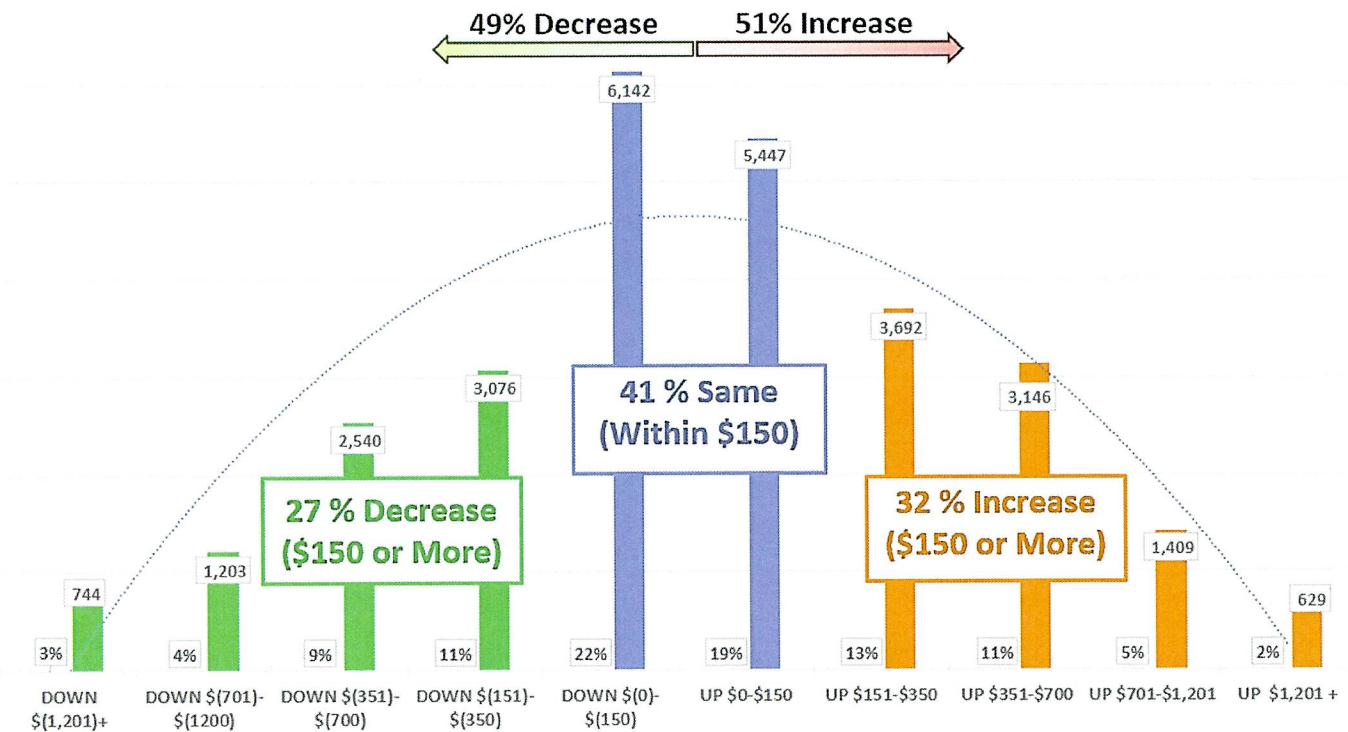
Throughout the county-wide reassessment project it was stated that typically 1/3 of the properties will see a decrease in taxes, 1/3 will stay about the same, and 1/3 will see an increase. Now that the final county and municipal millage rates have been set for the 2024 tax year, we have enough information 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.

These figures are based on the difference in the 2023 and 2024 County and Municipal taxes, and include an estimate for the deference between the 2023 and 2024 school taxes. The estimated school tax rates published in July 2023 were used for this analysis. Overall, 49% of the properties decreased, and 51% increased. The number of properties that stayed the same was based on a projected \$150 increase or decrease per year, this number was significant because 41% of the properties fell into this range. On a monthly basis this equated to \$12.50 per month either up or down.

Following the conclusion of the Reassessment in 2023, all taxing districts in Tioga County were required to equalize their current millage rate in accordance with section 53 Pa C.S. § 8823(b) of the Consolidated County Assessment Law for the 2024 tax year. The adjusted County millage rate for 2024 was 3.32 mills, which is a little more than a 50% reduction from the 2023 rate of 6.75 mills. The required millage equalization process was completed by Tioga County at the end of last year following the November 15th certification of values. This held the 2024 budgeted county tax revenue to \$12,783,387, which was slightly below the amount billed in 2023(\$12,791,746). The final 2024 County millage was very close to what was estimated in July 2023, and so where the estimated Township and Borough millages. Based on the results so far, we would anticipate that the final school rates will also be close to what was previously estimated. School Districts are subject to similar equalization process under section 327 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

Please visit the Assessment Office website (<https://www.tiogacountypa.us/departments/assessment>) for more information on the assessment and reassessment process, or to access our online assessment database. A link to press releases, and a copy of the independent analysis of the 2023 reassessment conducted by the International Association of Assessing Officers (IAAO) Professional Consulting Services can be found under the “Announcements” section on the Assessment Office website. If property owners have any questions about their 2024 tax bills or the reassessment process, please contact the Assessment Office at 570-724-9117 Monday – Friday, 9:00 a.m. – 4:30 p.m.

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



Detailed summary of the 2024 county-wide reassessment tax impact for County, Municipal, and School:

- 51% increased, 49 % decreased
- 13% of properties increased or decreased less than \$25 per year
- 20% of properties increased or decreased less than \$50 per year
- 32% of properties increased or decreased less than \$100 per year
- 41% of properties increased or decreased less than \$150 per year
- 49% of properties increased or decreased less than \$200 per year
- 65% of properties increased or decreased less than \$350 per year
- 73% of properties increased or decreased less than \$450 per year
- 82% of properties increased or decreased less than \$600 per year
- 86% of properties increased or decreased less than \$700 per year
- 91% of properties increased or decreased less than \$900 per year
- 95% of properties increased or decreased less than \$1,200 per year
- 5% of properties increased or decreased more than \$1,200 per year

2024 TIOGA COUNTY REAL ESTATE MILLAGES

DISTRICT	TWP/BORO	COUNTY	*SCHOOL	**TOTAL
BLOSS TWP	0.9115	3.32		4.2315
BLOSSBURG BORO	4.2027	3.32		7.5227
BROOKFIELD TWP	0.9563	3.32		4.2763
CHARLESTON TWP	1.2132	3.32		4.5332
CHATHAM TWP	0.2933	3.32		3.6133
CLYMER TWP	1.4	3.32		4.72
COVINGTON TWP	1.7406	3.32		5.0606
DEERFIELD TWP	0.904	3.32		4.224
DELMAR TWP	0.58	3.32		3.9
DUNCAN TWP	0.5687	3.32		3.8887
ELK TWP	0.2983	3.32		3.6183
ELKLAND BORO	3.5358	3.32		6.8558
FARMINGTON TWP	2.5131	3.32		5.8331
GAINES TWP	0.8655	3.32		4.1855
HAMILTON TWP	0.573	3.32		3.893
JACKSON TWP	1.9135	3.32		5.2335
KNOXVILLE BORO	2.75	3.32		6.07
LAWRENCE TWP	1.97	3.32		5.29
LAWRENCEVILLE BORO	2.8511	3.32		6.1711
LIBERTY TWP	0.3468	3.32		3.6668
LIBERTY BORO	1.74	3.32		5.06
MANSFIELD BORO	4.6314	3.32		7.9514
MIDDLEBURY TWP	1.034	3.32		4.354
MORRIS TWP	0.9337	3.32		4.2537
NELSON TWP	2.4395	3.32		5.7595
OSCEOLA TWP	1.3988	3.32		4.7188
PUTNAM TWP	0.4022	3.32		3.7222
RICHMOND TWP	1.9747	3.32		5.2947
ROSEVILLE BORO	1	3.32		4.32
RUTLAND TWP	1.8346	3.32		5.1546
SHIPPEN TWP	0.7144	3.32		4.0344
SULLIVAN TWP	0.4607	3.32		3.7807
TIOGA TWP	1.9768	3.32		5.2968
TIOGA BORO	3.02	3.32		6.34
UNION TWP	1.78	3.32		5.1
WARD TWP	1	3.32		4.32
WELLSBORO BORO	4.1138	3.32		7.4338
WESTFIELD TWP	0.9766	3.32		4.2966
WESTFIELD BORO	3.8	3.32		7.12

*School Millages will be certified in June 2024. For estimated School millage rates see Press Release Dated July 19, 2023.

2/14/2024

**Total is for County/Municipal only.

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March 1, 2024

Re: Press Release – 2024 County & Municipal Tax Bills Mailed to Property Owners

With the conclusion of the 2023 Tioga County Reassessment, the first tax bills based on the 2023 reassessment values were mailed to property owners. The final County and Municipal millage rates for the 2024 tax year are now available on the Assessment Office website: <https://www.tiogacountypa.us/departments/assessment>

The 2024 - 2025 school millages won't be available until sometime in June, after school districts set their final budgets for the upcoming year. Property owners can still refer to the millage estimates that were published to the Assessment Office on July 19, 2023 if they need an estimate of their 2024 school taxes.

On December 20, 2023, Tioga County received a final copy of the independent analysis of the 2023 Tioga County Reassessment conducted by the International Association of Assessing Officers (IAAO) Professional Consulting Services. This report concluded that the Tioga County Reassessment project was a success, and that the final project results fell within the IAAO Standards on Mass Appraisal. The report also included recommendations that going forward, Tioga County should adopt a regular schedule of reassessment to ensure equitable distribution of the tax burden among all property owners. In addition to making sure property data records are kept current and accurate, it will also help reduce the overall cost of future projects. A copy of the IAAO independent project analysis is available on the Assessment Office website: <https://www.tiogacountypa.us/departments/assessment/news/countywide-reassessment>

In December of 2023, Tioga County adopted Resolution R-19-2023 that would require annual assessment performance monitoring going forward, and place Tioga County on a 5-year reassessment cycle.

If property owners have any questions about their 2024 tax bills or the reassessment process, please contact the Assessment Office at 570-724-9117 Monday – Friday, 9:00 a.m. – 4:30 p.m.

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