

## Office of the Tioga County Commissioners

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Commissioners: Erick J. Coolidge, Mark L. Hamilton, Roger C. Bunn

Chief Clerk: Janice Chamberlain

Solicitor: Christopher P. Gabriel

### 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.**

**WHEREAS**, the County of Tioga ("County") undertook a county-wide reassessment of all Tioga County real property in 2023, the objective of which was to ensure uniformity in all real estate taxation, the equitable distribution of taxes, and to ensure the fairness of the real estate taxing system; and

**WHEREAS**, the Consolidated County Assessment Law, Act No. 93 of 2010, as amended, codified at 53 Pa. C.S. § 8801 - 8868, case law interpreting this Act, previous assessment laws, and the Pennsylvania Constitution, require that ad valorem real estate taxes be fair, uniform and equitably applied; and

**WHEREAS**, the Local Government Commission, a bicameral, bipartisan legislative service agency of the Pennsylvania General Assembly, formed a Property Assessment Reform Task Force in 2016 to address assessment-related litigation currently and in recent years, and reported inconsistencies and inequities in the Pennsylvania's property assessment system; and

**WHEREAS**, the Local Government Commission Property Assessment Reform Task

Force developed Resources including Data Collection Standards, Model Request For Proposal and Contracting Guidelines for County Reassessment Services, and a guide titled Pennsylvania Property Assessment - A Self-Evaluation Guide For County Officials that provides the county governing body, county assessors and other county officials and employees, and the public with a primer on the reasons for the periodic review of the status of the county's assessment system, and the processes that the county can use to conduct a periodic review; and

**WHEREAS**, the Property Assessment Reform Task Force Resources were approved and adopted as best practices by the Assessors Association of Pennsylvania (AAP) Board of Governors, and the County Commissioners Association of Pennsylvania (CCAP) Board of Directors on July 13, 2018, and August 5, 2018 respectively; and

**WHEREAS**, the Tioga County Board of Commissioners adopted the Local Government Commissions Assessment Reform Task Force's Resources as best practices in property tax assessment by Resolution # R-14-18 on September 25, 2018; and

**WHEREAS**, the County; Board of Commissioners and the Board of Assessment Revision, desire to adhere to these best practices so that real estate taxation is a uniform and fair system to equitably apply real estate taxation to all real property owners of the County; and

**WHEREAS**, the County; Board of Commissioners and the Board of Assessment Revision desires to establish a means for reassessment that relies upon the recommended reassessment cycle and statistical measures that were approved and adopted as best practices from the Self Evaluation Guide for County Officials Appendix E, which includes Ratio Study Standards for Coefficient of Dispersion (COD) of 5 to 30 depending on property class, Level of Assessment Standards of 0.90 – 1.10, Price-Related Differential (PRD) of .98 – 1.03, and Time Standards of 4-6 years, as established by the International Association of Assessing Officers (IAAO); and

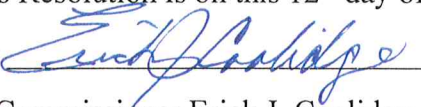
**WHEREAS**, the County; Board of Commissioners and the Board of Assessment Revision, recognize the benefits of conducting regular reassessments to maintain uniformity and reduce the overall project costs, and desire to adopt a process to implement a cyclical reassessment cycle to occur every 5 years, with the final decision to be made in conjunction

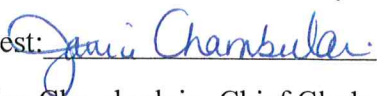
with the recommended assessment performance monitoring procedures outlined in Self Evaluation Guide for County Officials related to assessment ratio studies, with the goal of not exceeding the 4-6 year recommended cycle that was adopted as best practices by CCAP and the AAP;


**WHEREAS**, the County; Board of Commissioners and the Board of Assessment Revision, shall continue to work with a Reassessment Advisory Committee comprised of governmental and nongovernmental community representatives to regularly review and discuss the status of the assessments in Tioga County. The committee shall be comprised of county officials and department representatives with a direct role in the management or support of the Assessment Office, and local government and community representatives who volunteer their time and expertise in their respective fields to assist Tioga County in the monitoring of assessment performance as it relates to uniformity and equity standards, and to assist in the successful completion of future reassessments; and

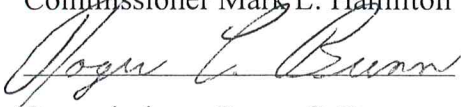
**NOW, THEREFORE, BE IT RESOLVED, THAT THE TIOGA COUNTY BOARD OF COMMISSIONERS**, do hereby direct the Tioga County Board of Assessment Revision and Assessment Office to conduct annual assessment performance monitoring from this date forward, and to plan for a County-wide reassessment program for all properties within Tioga County with the new assessments taking effect January 1, 2029, and to conduct additional County-wide reassessment programs every 5 years thereafter, or within the recommended 4 – 6 year time frame based on current market activity, and assessment ratio performance.

This Resolution is on this 12<sup>th</sup> day of December, 2023 and shall be effective immediately.

By:   
Commissioner Erick J. Coolidge, Chairman

Attest:   
Janice Chamberlain, Chief Clerk

  
Commissioner Mark L. Hamilton

  
Commissioner Roger C. Bunn