

Commissioners:

SCOTT L. METZGER
Chairman

TONY R. MUSSARE
Vice Chairman

RICHARD MIRABITO
Secretary



MATTHEW A. McDERMOTT
*Director of Administration
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**LYCOMING COUNTY BOARD OF COMMISSIONERS
PUBLIC MEETING MINUTES
THURSDAY, DECEMBER 14, 2023
10:00 A.M.**

Present: Commissioner Metzger, Commissioner Mussare Commissioner Mirabito, Director Matthew McDermott, and Solicitor Chris Kenyon.

1.0 OPERATIONS

- 1.1 Opening Prayer
- 1.2 Pledge of Allegiance
- 1.3 Convene Commissioners' Public Meeting
- 1.4 Approve the Minutes of the Previous Meeting

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 1.5 Public Comment on Agenda Items Only

Mr. Tom Heaps, Prothonotary – commented on the benefits of a County wide reassessment and advocated for a reassessment to be done. He also had questions regarding the budget for his department and the budget process. He expressed his frustration about the budget for his department and the needs of his department.

Mr. Mirabito asked Mr. Heaps to make an appointment with them so they could follow up on his concerns. Per Mr. Mirabito they are not planning on voting on the budget today so there is still time for adjustments to it. Mr. Mirabito suggested to the new Commissioners that they will want to look at the budget process and offered some suggestions for changes to it.

Jack McKernan, Williamsport commented that the data tells it is time for a reassessment. In his opinion it should not be left to the new Commissioners. In addition, the cost of the reassessment will continue to rise. Mr. McKernan feels the community as a whole will be better off.

Brook Wright, Chief Assessor clarified that the last full assessment was 2004.

Jack McKernan complimented Eric Endresen on the budget book. Jack asked several questions and made several comments about the budget.

Matt McDermott informed him that this was a draft budget and items were still being added to it.

Michelle Green, Williamsport Commented on speakers going over three minutes and voiced her opinion that it is not the appropriate forum for what is being presented.

John Shireman, Lycoming County, agrees that the reassessment must be done but is concerned about the impact on the elderly. He thanked Jack McKernan and Rick Mirabito for voting to have the public meetings live streamed which has added transparency.

Mr. Mussare commented that because assessment values go up does not automatically mean that taxes will go up.

Tom Adams, Williamsport commented that putting fluoride in the water isn't good for anyone's health.

2.0 BID OPENING

2.1 Nicki Gottschall – Open the following bid:

- Williamsport Cross Pipe Rehabilitation

Williamsport Cross Pipe Rehabilitation Project in the City of Williamsport		
Company Name	Submitted Amount	Date Submitted
Coppola Services Inc.	\$11,778,149.06	12/8/2023

3.0 REPORTS

3.1 Kalen Barnes – Vote to approve accounts payable cash requirement report for invoices due through 12/20/23 to be paid on 12/13/23 in the amount of \$1,074,260.62.

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

4.0 INFORMATION ITEMS

4.1 Commissioners – Discussion on Reassessment

Brooke Wright, Chief Assessor. Brooke reported that she has worked in the Assessment Office since 1997. She took part in the last two assessments. Her presentation is attached. She reviewed the process and potential schedule for an assessment, as well as the appeal process. She reported that there are only two companies that do reassessments in the state of Pennsylvania. Please refer to the online video for detailed questions and comments.

Mr. Mirabito added that all the experts and data agree that reassessment is recommended. If you want to fix the fiscal problems you need to do a reassessment.

Mr. Mussare reported that the Center for Rural PA, Legislative Agency for PA, General Assembly did a study on reassessment. The results indicate that reassessment should be done every 4 years. They also recommend changing the reassessment laws. Mr. Mussare also commented on the common level ratio and the assessment appeals.

Mr. Mirabito added that after reassessment the common level ratio will level out. We need an equitable tax system so everyone pays their fair share.

Tom Schaeck, Pennsdale stated that he appreciates the presentation and learned from it. He expressed his concerns for those on a fixed income. He also commented on the tax rates.

Mary Engle, Loyalsock – Comments attached.

Mr. Mussare responded suggesting that she should present this to her local representatives.

Michele Green, Williamsport, shared what the AARP thinks about property taxes. Michele quoted some excerpts from the article.

Mr. Mirabito pointed out that the question is how do we make taxes equitable and it is not about our taxing system.

Richard Henry, Wolf Township asked about the property's that were exempt which Ms. Wright responded to and explained.

Mr. Mirabito explained that the non-profit exemptions can't be changed at the County level. This must be done at the State level. He suggested that an audit be conducted on the non-profit properties.

Mr. Mussare added that many rural counties have land that is owned by the state that is not subject to property tax.

Mr. McDermott informed all that the take away from the presentation that everyone needs to understand is if the values double your millage goes down by half and your tax bill most likely will not change. By law the maximum that it can up is 10 %.

Mr. Mirabito commented on the revenues that would continue to be lost by the big box stores.

Mr. Metzger reported that he agrees with many of the points presented for reassessment. He is concerned about the budget and that too much is being spent at one time on projects. He pointed out that we are in a down economy. Mr. Metzger stated that he feels the timing for the reassessment is not right. He doesn't feel that the County can afford the cost of the reassessment. He stated that we need to keep the fund balance healthy and overall it is a very difficult decision.

Tom Heap reported that the company Tyler had previously stated that they would want 1/3, 1/3 and 1/3.

Mr. Mussare reported that the capital projects they are engaged in have a life expectancy of 15 to 30 years. He reported that they did not go out and borrow because the rates and loans are not reasonable at this time. He pointed out that they have down everything they can to cut expenses and increase profits. Reassessment is not a tax increase. It is a reevaluation and for the health of the County.

5.0 PERSONNEL ACTIONS

5.1 Matthew McDermott for Melinda Fryer – Approve the following Personnel Actions as conditional offers of employment, subject to the successful completion of a background check and all other employment conditions as outlined in Attachment (A).

Mr. McDermott reported that the hire for Public Safety has been tabled pending more discussion

Mr. Mirabito moved to approve all but the Dept. Of Public Safety position. Mr. Mussare 2nd the motion. Approved 3-0

Mr. Metzger thanked the Human Resources Staff for all their hard work recruiting new employees and filling open jobs

Recess Commissioners' Public Meeting for the Salary Board

6.0 SALARY BOARD

6.1 Convene Salary Board.

6.2 Melinda Fryer – Vote to approve the following salary board actions as outlined in Attachment (B).

Ms. Gottschall moved to approve the first Salary Board Action Mr. Mirabito 2nd the motion. Approved 4-0

Mr. Mussare moved to approve the second Salary Board Ms. Gottschall 2nd the motion. Approved 4-0

6.3 Adjourn Salary Board.

Reconvene Commissioners' Public Meeting

7.0 TDA ACTIONS

7.1 Matthew McDermott for Melinda Fryer – Approve the following TDA actions as outlined in Attachment (C)

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.0 ACTION ITEMS

8.1 Tanya Collins – Vote to approve Amendment 2 to Subrecipient Agreement with the Borough of Montoursville (2019 CDBG funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.2 Kristin McLaughlin – Vote to approve Amendment #2 to Subrecipient Agreement with Lycoming Water and Sewer Authority (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.3 Kristin McLaughlin – Vote to approve Amendment to Subrecipient Agreement with Hughesville Borough Authority in the amount of \$338,656.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 8.4** Kristin McLaughlin Vote to approve Subrecipient Agreement with Greater Lycoming Habitat for Humanity, Inc. in the amount of \$100,000.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 8.5** Kristin McLaughlin – Vote to approve Amendment to Subrecipient Agreement with Montoursville Borough in the amount of \$500,000.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 8.6** Kristin McLaughlin – Vote to approve Amendment to Subrecipient Agreement with Jersey Shore Area Joint Water Authority in the amount of \$1,000,000.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 8.7** Kristin McLaughlin – Kristin McLaughlin Vote to approve Subrecipient Agreement with American Rescue Workers in the amount of \$100,000.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

- 8.8** Kristin McLaughlin – Vote to approve Amendment to Subrecipient Agreement with Williamsport Municipal Water Authority in the amount of \$640,944.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

Mr. Metzger thanked Seda- Cog for all their help that was given through the ARPA funds. These monies were spent on generational projects – infrastructures that will benefit many for years to come.

- 8.9** Kristin McLaughlin – Vote to approve Subrecipient Agreement with STEP, Inc. in the amount of \$868,000.00 (ARPA funds).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

Rachelle Abbott, Chief Operating & Planning Officer, STEP explained that the funds would be used for Lycoming County ELRC for the following: 1) Develop a substitute pool for childcare facilities within the County. They will vet all the individuals on the list. 2) Provide technical training and support for all child care providers in the County. 3) Will have a website to assist childcare facilities. Ms. Abbott also announced that Melissa Kirshner is the Director of the ELRC Program for Region 7. The hope is to build the capacity of child care workers in the community and bring in new workers.

Mr. Mirabito commented on the benefits to the children who attend early learning programs.

- 8.10** Kristin McLaughlin – Vote to approve Resolution 2023-26 authorizing the use of ARPA funds to implement responses that addresses the negative economic impact on childcare facilities in Lycoming County.

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

Mr. McDermott requested to add language to the resolution

Mr. Mirabito moved to approve the additional language. Mr. Mussare 2nd the motion. Approved 3-0

8.11 Christine Weigle – Vote to approve Agreement with Lycoming Water and Sewer Authority contingent upon administrative and legal review (2023 budget funds available).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.12 Eric Endresen – Vote to approve and adopt the 2024 Budget.

Mr. Metzger made a motion to table the vote. Mr. Mirabito 2nd the motion Approved 3-0

8.13 Eric Endresen – Vote to approve the following Resolutions for 2024:

- Resolution 2023-27: 2024 Budget
- Resolution 2023-28: 5-Year Capital Plan
- Resolution 2023-29: Ratio for Real Estate Tax Assessment
- Resolution 2023-30: Real Estate Tax Rate

Mr. Metzger made a motion to table the vote on the listed Resolutions. Mr. Mirabito 2nd the motion Approved 3-0

8.14 Mya Toon – Vote to approve Print Services Agreement with INFOCON (2024 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.15 Mya Toon – Vote to approve Software Maintenance Agreement with INFOCON (2024 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.16 Mya Toon – Vote to approve the list of agreements approved by the Director of Administration for the month of November.

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.17 Mya Toon – Vote to approve Intergovernmental Agreement with the Sheriff's Office and Court of Common Pleas – Domestic Relations Section (2023/2024 budgeted item)

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.18 Jason Yorks – Vote to approve Change Order No. 2 with R & L Development Company in the amount of \$53,785.00 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.19 Jason Yorks – Vote to approve Master Power Purchase and Sale Agreement Confirmation Letter #6 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.20 Jason Yorks – Vote to approve the purchase of a Stem Valve from Core & Main

in the amount of \$25,902.50 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.21 Jason Yorks – Vote to approve Repair Estimate for a compactor transmission replacement and torque from Cleveland Brothers Equipment Co., Inc. in the amount of \$73,788.45 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.22 Jason Yorks – Vote to approve the purchase an aerial device from Versa lift Model in the amount of \$149,814.00 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.23 Jason Yorks – Vote to approve Amendment #2 to Agreement with Green Chip (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

Mr. Yorks talked about the dangers of Lithium batteries, the need to recycle batteries, and educate the public. They will be developing a recycling program with Green Chip.

8.24 Shannon Rossman – Vote to approve Work Order #6 to Master Services Agreement with WSP USA Environment & Infrastructure Inc. in the amount of \$1,923,850.00 (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.25 Shannon Rossman – Vote to approve and award RFP for Resident Project Representative to Greenman-Pedersen, Inc. (GPI) for the Williamsport Area Levee Rehabilitation Cross Pipes project in the amount of \$170,416.20 (2023/2024 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

8.26 Shannon Rossman for Mark Haas – Vote to approve Amendment to Agreement with Kleinfelder (2023 budgeted item).

Mr. Mirabito moved to approve. Mr. Mussare 2nd the motion. Approved 3-0

9.0 COMMISSIONER COMMENT

Mr. Metzger told the public about their recent trip to Washington DC and meetings with Senator Casey, Senator Fetterman and Representative Meuser. They reviewed the following issues with them: Levee System, Airport, White Deer Golf Course land conversion, and the Public Safety building at Jersey Shore. Mr. Metzger reported that it was a very productive day. Mr. Metzger reminded all that Saturday is Wreaths Across America and the importance of recognizing the Veterans and heroes that have passes away. He encouraged all to participate.

10.0 GENERAL PUBLIC COMMENT

Speakers who wish to address the Board of Commissioners will be limited for no more than three (3) minutes on any particular item. The speaker must state his/her name and address for the record. Any deviation from this rule must be approved by the Board Chairman.

Tom Adams, Williamsport commented that the Securities & Exchange Commission is pushing to allow the trading of gas right companies and his opinion on what will happen to the landowners if this is allowed. He urged all to look into this and contact their state representative.

YOU TUBE PUBLIC COMMENTS



Wilpo IRLlycoming College is violating my 1st amendment rights. shtx4rxm

William FendersonScott as you are talking about this is right the senior can not handle any raise in taxes this not the right time



William FendersonYou have to look at Non-Profit that is the key to the problem all you have to do is look around the state and you will see you can do this.



William FendersonThe lottery fund for the tax rebate is called the PA1000

William FendersonNext year there will be a lot of changes to the Pa 1000 just so the people know it go from 35000 to 45000 so more people can be in the system for the rebate

11.0 NEXT SCHEDULED MEETING

The next Commissioners Public Meeting will be held on Thursday, December 28, 2023, at 10:00 A.M. in the Commissioner's Board Room, 1st Floor, Executive Plaza, 330 Pine Street, Williamsport, PA 17701.

Mr. Metzger reminded all that there would not be a public meeting on 12/21/23.

To view this meeting click on the link below:

<https://www.youtube.com/watch?v=vNeHovKBuf0>

ATTACHMENT (A)

PERSONNEL ACTIONS:

- Department of Public Safety – Rachel Cortright, Telecommunicator I, Full-Time Replacement, \$19.66 per hour, 80 hours per Pay Period, Transfer Date: December 24, 2023.
- Department of Public Safety – William Miller, EMS Program Manager, Full-Time Replacement, \$54,015.00 per year, 75 hours per Pay Period, Transfer Date: December 24, 2023.

Mr. McDermott reported that this hire has been tabled pending more discussion.

- Prison – Christine Wenger, Correctional Officer, Full-Time Replacement, \$20.00 per hour, 80 hours per Pay Period, Start Date: December 17, 2023.
- Prison – Ty Nicholls, Correctional Officer, Full-Time Replacement, \$20.00 per hour, 80 hours per Pay Period, Start Date: December 24, 2023.
- Pre-Release Center – Gabriel Campana, Resident Supervisor I, Full-Time Replacement, \$18.10 per hour, 80 hours per Pay Period, Start Date: December 18, 2023.
- Domestic Relations Office – Tammy Lepley, Clerk III, Part-Time Replacement, \$16.17 per hour, Not to Exceed 1000 hours in a year, Start Date: December 26, 2023.
- Courts – Melissa Bell, Executive Secretary, Full-Time Replacement, \$19.20 per hour, 75 hours per Pay Period, Transfer Date: December 24, 2023.

ATTACHMENT (B)

SALARY BOARD ACTIONS:

- District Attorney – Request to add a Full-Time, 75 hours per Pay Period, Assistant District Attorney position to the TDA.
- Prison – Request to increase the stipend to \$3500 per year for the Sergeant Training Position for 2024.

ATTACHMENT (C)

TDA ACTIONS:

- District Attorney – Request to add a Full-Time, 75 hours per Pay Period, Assistant District Attorney position to the TDA.

History

- ▶ According to the International Association of Assessing Officers (IAAO), The quality of valuation estimates deteriorate over time, with annual valuation affording maximum accuracy.
- ▶ The IAAO recommends that all property's be revalued at least every 4 - 6 years.

Assessment Law

- ▶ *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."

Assessment Law

► 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

Limitations on Increase of Taxes

Reassessment is not a windfall for local government and school districts. State law requires local governments and school districts to lower their taxes in the same proportion as tax base increases. For example, if the tax base doubles, they will be required to reduce their tax rates by half.

During a reassessment, taxes will go up a third, a third will decrease and a third will stay the same.

The county and townships/boroughs must reduce their millage rate so that it does not exceed the total amount of taxes that was collected in the previous year. But the county and townships/boroughs can then still adjust the millage rate to collect no more than 10% of the total amount that was levied in the previous year.

The school districts are held by the Act 1 legislation which is tied to the index in that Act.

Reasons why a Reassessment is needed

- ▶ Last reassessed the entire county in 2004
- ▶ Trends in the market have caused property values to become inconsistent and unfair
- ▶ Common Level Ratio has fallen outside the 15% predetermined ratio so than the State Tax Equalization Board (STEB) mandates that the common level ratio must be applied to all appeals
- ▶ One neighborhood may be growing while another is in decline
- ▶ Real Estate Appeals are also driving the lack of uniformity
 - ▶ Commercial Appeals (Past 5 years have lost over \$550,000 in county revenue)
 - ▶ School Appeals

Common Level Ratio (CLR)

- ▶ The common level ratio is a ratio that measures how a county's Base Year Assessments compare with current Real Estate Market Valuations. It's further defined in Pennsylvania law "Common Level Ratio shall mean the ratio of assessed value to current market value used generally in the county as last determined by STEB (State Tax Equalization Board)
- ▶ Validated sales are reported to STEB and calculations are performed and released in June of each year
- ▶ While STEB does not have the authority to force a County to perform a countywide reassessment, it is generally accepted that when a county falls outside of 15% of the predetermined ratio a reassessment should be conducted. If the County does not reassess and the ratio falls to 85% or below, then the State mandates that the Common Level Ratio (CLR) must be applied to all appeals. This negates the equality of assessments.

History of CLR in Relation to Reassessments

	<u>From</u>	<u>To</u>
1988 -	29.6	67.7
1996 -	53.6	69.9
2004 -	60.4	91.2

CLR History since last reassessment (2004)

2004 - 60.4	2014 - 76.1
2005 - 91.2	2015 - 74.6
2006 - 86.2	2016 - 75.9
2007 - 80.0 (3 years after revalue)	2017 - 74.6
2008 - 83.8	2018 - 73.7
2009 - 82.7	2019 - 70.3
2010 - 82.9	2020 - 65.0
2011 - 80.0	2021 - 61.0
2012 - 79.3	2022 - 56.0
2013 - 75.0	2023 - 51.3

Recent Sales

Township	Assessed Value	County Taxes	Sales Date	Sales Price	Estimated County Taxes	Type of Property
McIntyre Twp	\$ 88,130	\$ 572.85	9/1/2023	\$ 340,000	\$ 1,105.00	Residential
Brown Twp	\$ 45,110	\$ 293.22	6/27/2022	\$ 250,000	\$ 812.50	Residential
Clinton Twp	\$ 35,990	\$ 233.94	6/30/2023	\$ 24,500	\$ 79.63	Residential
Cogan House Twp	\$ 153,830	\$ 999.90	8/11/2022	\$ 360,000	\$ 1,170.00	Residential
Cummings Twp	\$ 102,700	\$ 667.55	4/21/2023	\$ 369,000	\$ 1,199.25	Residential
Hughesville Boro	\$ 209,110	\$ 1,359.22	1/3/2022	\$ 400,000	\$ 1,300.00	Commercial
Jersey Shore Boro	\$ 368,310	\$ 2,394.02	1/24/2023	\$ 1,000,000	\$ 3,250.00	Commercial
Loyalsock Twp	\$ 274,690	\$ 1,785.49	7/14/2022	\$ 999,000	\$ 1,946.75	Residential
McHenry Twp	\$ 51,800	\$ 336.70	1/27/2023	\$ 290,000	\$ 942.50	Residential
Muncy Creek Twp	\$ 380,800	\$ 2,475.20	1/28/2022	\$ 680,000	\$ 2,210.00	Commercial
Old Lycoming Twp	\$ 84,150	\$ 546.98	11/16/2023	\$ 179,000	\$ 581.75	Residential
So Williamsport Boro	\$ 81,510	\$ 529.82	1/7/2022	\$ 125,000	\$ 406.25	Residential
Watson Twp	\$ 284,510	\$ 1,849.32	11/22/2023	\$ 765,000	\$ 2,486.25	Commercial

Recent Sales

Township	Assessed Value	County Taxes	Sales Date	Sales Price	Estimated County Taxes	Type of Property	Acres
Williamsport City	\$ 40,250	\$ 261.63	9/1/2022	\$ 109,900	\$ 357.18	Residential	
Williamsport City	\$ 1,314,050	\$ 8,541.33	8/29/2022	\$ 3,875,000	\$ 12,593.75	Commercial	
Williamsport City	\$ 86,010	\$ 559.07	10/17/2022	\$ 158,000	\$ 513.50	Residential	
Dubolstown Boro	\$ 13,390	\$ 87.04	1/5/2023	\$ 43,500	\$ 141.38	Vacant Land	0.15
Loyalsock Twp	\$ 43,830	\$ 284.90	6/30/2022	\$ 95,000	\$ 308.75	Vacant Land	5.63
Wolf Twp	\$ 33,920	\$ 220.48	11/7/2023	\$ 191,100	\$ 621.08	Vacant Land	8.05
McHenry Twp	\$ 11,760	\$ 76.44	8/7/2023	\$ 25,000	\$ 81.25	Vacant Land	0.25
Williamsport City	\$ 49,090	\$ 319.09	6/10/2022	\$ 135,000	\$ 438.75	Vacant Land	8.63
Muncy Creek Twp	\$ 26,250	\$ 170.63	1/28/2022	\$ 50,000	\$ 162.50	Vacant Land	0.75
Wolf Twp	\$ 40,800	\$ 265.20	11/3/2023	\$ 175,000	\$ 568.75	Vacant Land	20.95
Muncy Creek Twp	\$ 54,150	\$ 351.98	7/3/2023	\$ 325,000	\$ 1,056.25	Vacant Land	10.40

Location - McIntyre Township

Living Area - 1716 square feet
Lot Size - 21.60 acres
Sale Date - 9/1/23
Sale Price - \$340,000
Assessed Value - \$88,130



Location - Brown Township

Living Area - 798 square feet
Lot Size - 1.98 acres
Sale Date - 6/27/22
Sale Price - \$250,000
Assessed Value - \$45,110



Location - Cogan House Twp

Living Area - 1500 square feet
Lot Size - 1.29 acres
Sale Date - 8/11/22
Sale Price - \$360,000
Assessed Value - \$153,830



Location - Loyalsock Township

Living Area - 2724 square feet
Lot Size - .41 acres
Sale Date - 7/14/22
Sale Price - \$599,000
Assessed Value - \$274,690



Reassessment Costs

- ▶ Mercer County - Effective for the 2027 tax year
 - ▶ Cost is \$3,800,000 / 60,500 parcels at \$62.81 a parcel
- ▶ Lackawanna County - Effective for the 2026 tax year
 - ▶ Cost is \$5,180,000 / 102,794 parcels at \$50.00 a parcel
- ▶ Schuylkill County - Effective for the 2026 tax year
 - ▶ Cost is \$6,600,000 / 94,460 parcels at \$69.87 a parcel
- ▶ Tioga County - Effective for the 2024 tax year
 - ▶ Cost is \$1,791,000 / 29,212 parcels at \$61.31 a parcel

Cost of a Reassessment

- ▶ Taxable Parcels - 51,994
- ▶ Exempt Parcels - 2,091
- ▶ Totals Parcels - 54,085
- ▶ Estimated cost would be \$3,400,000 to \$4,000,000
- ▶ Cost per parcel would be \$62.86 to \$73.96

When Reassessment Starts

- ▶ All properties would be field visited in Lycoming County
- ▶ Time to do this is 30 months (Estimated Time Line)
 - ▶ Start in January of 2024 and field visit every property
 - ▶ Finish in June of 2026
 - ▶ Value Changes would go out in July of 2026
 - ▶ Informals are heard from July 1st to September 1st
 - ▶ Formal Appeals are heard from September 1st to October 31st
 - ▶ New Values would be effective for 2027

Conclusion

- ▶ Although property reassessment is an unpopular topic among taxpayers, it is a necessary process to ensure each taxpayer is paying their fair share of the tax burden. Moving forward with this project would be the first step the county can take to fix some of the current inequities that exist in Lycoming County. Cyclical reassessments over time will continue to increase the accuracy and uniformity of the assessments to ensure that each property is assessed at a fair market value.



Mary Engel's Comments

I'm here to speak for over 20% of Lycoming County – those over 65 – many of whom are on a fixed income.

My name is Mary Engel and I have been a tax preparer for over 45 years and have prepared taxes for many of those senior citizens who cannot afford an increase in their property taxes.

Seniors on fixed income – and with the inflation we are now experiencing, they have even fewer dollars to spend for property taxes, putting them in crisis mode if you raise those taxes.

Michigan has a program whereby senior citizens can apply for complete forgiveness of their property taxes, but I suspect that would be too much to ask for in Lycoming County. But just imagine for a minute the positive publicity you would generate for Lycoming County if you were to adopt a plan whereby low - income seniors could have ALL of their property taxes forgiven.

We need a pathway to providing a way for our senior citizen property owners to request that their taxes not be increased with the upcoming re-assessment. Any new program can be expensive to administer, but I suggest we already have a way to offer this program to our seniors at minimal cost to the county.

Pennsylvania's Property Tax Rebate program allows seniors, widows, widowers and the disabled to apply for a rebate of from \$250 to \$700 to help pay their property taxes.

Funded by profits from the PA lottery, the program already verifies an applicant's age, income, and payment of property taxes. If a senior property owner requests that their taxes not be raised, the legitimacy of their request could be verified at almost no cost to the county, using the information already gathered through this program.

Thank-you for considering this request.