



# Kent County Reassessment 2024

## Tyler Technologies



Empowering people who serve the public™



**May 8<sup>th</sup> 2020**

**Delaware Chancery Court ruling found  
taxing system to be outdated, not  
keeping up with Delaware's law.**

**Document C.A. No. 2018-0029-JTL**

**Kent County Government was ordered  
by the Chancery Court to conduct a  
countywide reassessment**

**The court determined that property values had changed significantly enough since the previous reassessment in 1987 and were no longer represented as the “true value of money.”**

***The new assessed values will be effective for the 2024 tax year.***



**A countywide reassessment values all properties at their current market value, restoring equity to all classes of property**

**July 2021**

**Kent County Levy Court contracts with  
Tyler Technologies to provide property  
appraisal services.**

# Reassessment Fears

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



## 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 This means that some property owners with outdated assessments could be paying more than their fair share of taxes, while others may be paying less than their fair share. The reassessment process will correct these inequities.

***If your assessment does increase, it does not necessarily mean your taxes will increase.***

## **Will the County or School collect more taxes as a result of the reassessment?**

**The county and the school districts are capped by law on how much additional revenue can be generated from reassessment. Following the reassessment, property tax rates will be adjusted to ensure the taxing entity does not collect more than allowed by statute.**

**Per State Code, the County is capped at a 15 percent increase in tax revenue following a reassessment. The schools are capped at 10 percent. Any additional revenues **MUST** be advertised as a tax increase, and subject to approval.**



**A reassessment does not increase or decrease tax revenues. It only redistributes the total tax burden more fairly by setting new assessed values.**

**While the overall impact on a community is capped by State Code, individual property owners may see their taxes decrease or increase.**

## **Will a municipality collect more taxes as a result of the reassessment?**

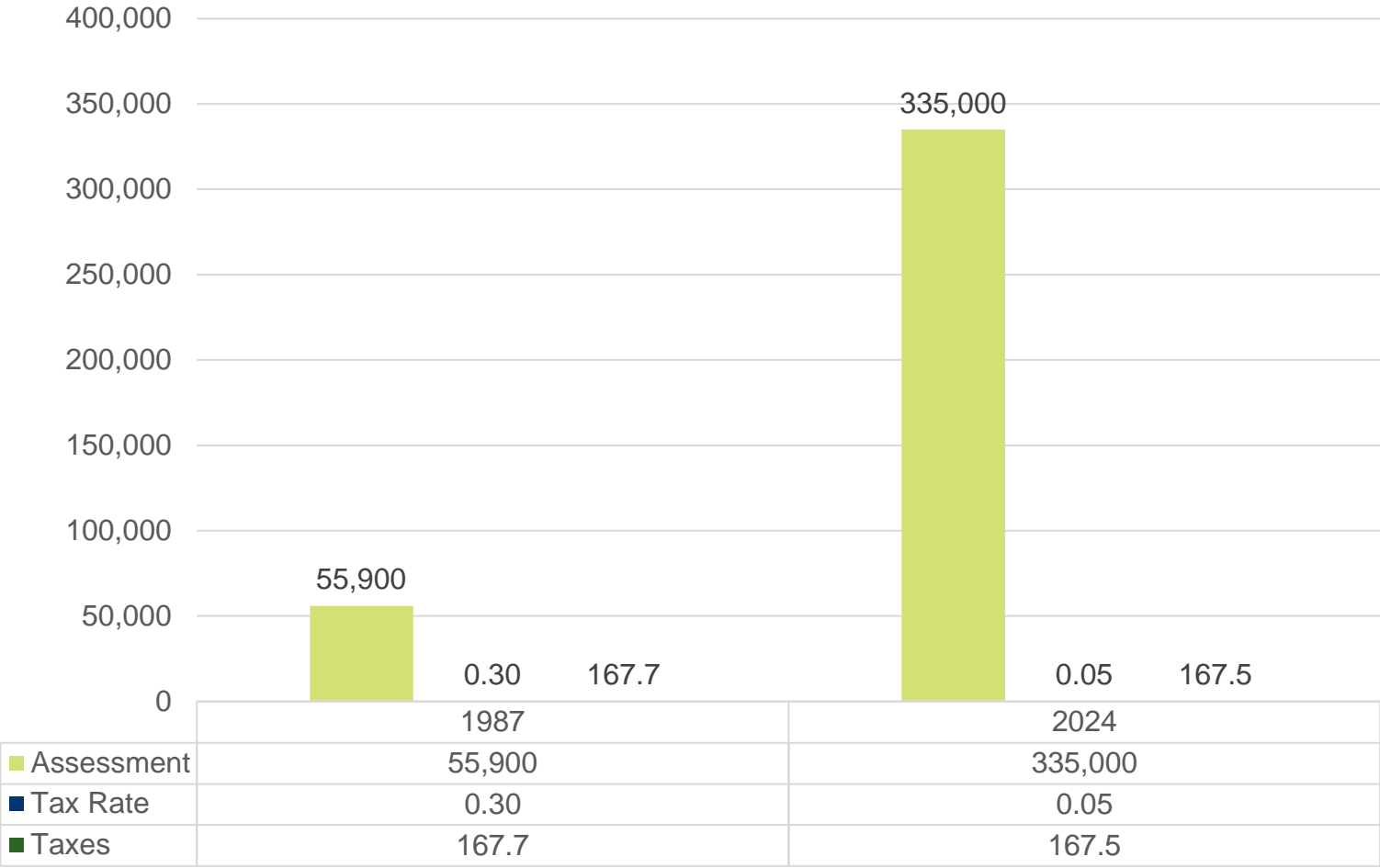
**A municipality may, by separate and specific vote, seek to adjust their property tax rate.**

**Some municipalities use the county assessments and others do not. If you live in a municipality, you should contact your municipality on how your taxes will be impacted, if at all, after you receive your new County assessed value.**

# Tax Rates Will Change



## Tax Rates are Adjusted



Assessment Tax Rate Taxes

# Reassessment – Value/Tax Impact

	Your Property's Value Change	Property Tax Impact
1. 	<b>LOWER</b> than <b>Average</b> Change for Property Class	Taxes Likely* <b>DECREASE</b>
2. 	<b>SIMILAR</b> to the <b>Average</b> Change for Property Class	Taxes Likely* <b>DO NOT CHANGE</b>
3. 	<b>HIGHER</b> than <b>Average</b> Change for Property Class	Taxes Likely* <b>INCREASE</b>



## 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



Aerial  
Imaging

Spring  
of  
2021



Data  
Collection

Fall 2021  
to  
Mid 2023



Data  
Analysis

Fall 2022  
to  
Mid 2023



Valuation  
& Informal  
Meetings

Mid 2023  
to  
Late 2023

## ➤ ***SPRING OF 2021***



**A flyover was conducted in early 2021 from EagleView. This is not a Tyler Technologies project, however, the photos will be utilized for the Kent County Reassessment Project.**

- **Trained data collectors will visit every property in Kent County.**
- **Data collectors can be identified by their bright yellow Tyler vest and Kent County issued photo ID badge.**
- **Exterior measurements will be taken of improvements.**
- **All observations, notations, sketch changes and street level images will be documented into the County's CAMA (Computer Assisted Mass Appraisal) software.**



# Data Mailers



Date of Issue: August 23, 2016  
Parcel ID: 01-25-45679-00  
Alt ID: 01-00-000000  
Location: 123 ANY STREET  
Building # 1

DOE JOHN  
DOE JANE  
123 ANY STREET  
ALDAM PA 16018

Tyler Technologies, Inc. has been retained by Berks County Council to conduct a court ordered reassessment of all real estate for property tax purposes. Using the Glossary or Terms found on the back of this form, carefully review your property data. Correct any inaccurate information and return this form to us within 14 days. Any reassessment questions? Please call us: 610-841-0000

\*\*\* YOU NEED NOT REPLY IF THE INFORMATION IS CORRECT \*\*\*

Building Information			
Number of Living Units	1	Total Rooms	8
Style	Old Style	Total Bedrooms	3
Approximate Year Built	1926	Total Full Bathrooms	1
Story Height	2	Total Half Bathrooms	1
Attic	Unfin	Basement	Full
Heating System	Gas - Hot Water	Basement Garage Spaces	No Basement Garage
Central Air Conditioning	Yes	Finished Basement	0
Fireplaces	1	Rec Room Area	500
Utilities	All Public	Total Living Area	1950

Sales Information		Detached Structures	
Date: 11/14/2017	Price: 192,000	Plaster Or Mill Detached Garage	10 X 18



If you are returning this mailer with corrections or additional information, please write your name, date, and a daytime phone number so we may need to contact you for clarifications.

Name: \_\_\_\_\_  
Daytime Phone Number: \_\_\_\_\_ Date: \_\_\_\_\_

- Mailing to property owners of improved residential properties starting Spring 2022
- Owners are encouraged to review, confirm and/or correct the items which will impact property values
- In order to ensure accuracy and the highest quality level of assessment data, the data mailer should be signed and returned to us for processing

# Income and Expense Surveys



## 2020 - 2021 Annual Income and Expense Report



Name \_\_\_\_\_  
Addr1 \_\_\_\_\_  
Addr2 \_\_\_\_\_  
City, State Zip \_\_\_\_\_

Parcel ID/Control# \_\_\_\_\_  
Parcel Location \_\_\_\_\_

Wayne County, in conjunction with Tyler Technologies, is currently undergoing a county-wide reassessment of all real property resulting in new residential and commercial property values for the 2023 assessment roll. You are in receipt of this letter because the property listed above has been identified by the county as having either commercial, apartment, or industrial use. For reassessment projects like Wayne County, commercial properties are valued by the "cost approach" and the "income approach". This mailer concerns the gathering of information for the "income approach" to value.

To properly apply the income approach to value, we require current and relevant income and expense data from owners of commercial, industrial, campus, mobile home parks, and apartment or rental properties in the county. This information will be used to develop local economic models that calculate the estimated market value for various types of commercial properties. Submitted information will be held in the strictest of confidence and at no time will it be available to any other party or subject to freedom of information laws or regulations. Property owners/managers are encouraged to complete the forms provided to the best of their knowledge, as accurate and complete information is critical to determining fair and equitable values that reflect current local market conditions.

**All information provided will remain strictly confidential.** Submissions will ensure that the new assessments reflect the actual economic climate in the County, and how it specifically relates to each property.

- **Owner-occupied property - Check ☐ Yes, this is owner-occupied property.** You do not have to fill out this form, simply return it with the box checked "Yes".
- **Non-owner-occupied properties** - Real estate occupied by a business and is owned by a principal of the business are not owner-occupied properties, and are asked to complete this form in its entirety for 2019 and 2020. If a property is partially rented and partially owner occupied, you are also asked to complete this form in its entirety. Please be careful to identify which portions of the building are rented and which ones are owner occupied.
- **Owners of multiple properties** - Please fill out a separate information survey for each property owned in Wayne County. Additional forms can be obtained by calling the number at the bottom of this cover letter.

### GENERAL INSTRUCTIONS

**Please be sure to provide information for the 2019 and 2020 calendar years.**

- Correct any ownership or property information shown that is incorrect.
  - Complete **Rental Information** (non-apartment spaces) for 2019 and 2020 - A computer printout is acceptable provided all required information is given.
  - Complete **Apartment Rental Information** for 2019 and 2020 - A computer printout is acceptable provided all the required information is given.
  - Complete **Expense Information** for 2019 and 2020.
  - If we have any questions, please write in a daytime phone number where we can reach you: \_\_\_\_\_
- Complete the following Verification of Purchase Price if the property was purchased after January 1, 2019.

Purchase Price: \_\_\_\_\_ Date: \_\_\_\_\_

Was the property publicly listed? ☐ YES ☐ NO. If No, Explain: \_\_\_\_\_

Did you materially change the property after the date of sale? ☐ YES ☐ NO. If Yes, Explain: \_\_\_\_\_

RETURN THIS INCOME AND EXPENSE REPORT ON OR BEFORE SEPTEMBER 15, 2021.

Please return to: Wayne County, C/O Tyler Technologies, 925 Court St, Honesdale, PA 18431. If you have any questions, please call 570-251-8985.

- Mailing to property owners of improved income producing properties starting Summer 2022
- Commercial properties are valued by the "cost approach" and the "income approach"
- Surveys will gather current and relevant income and expense data from owners of commercial, industrial and apartment properties
- Requested years 2020 – 2021

## All information provided will remain strictly confidential

# Operating – Retail, Industrial, Warehouse, Other Statement



Property Address: _____		<b>OPERATING STATEMENT</b>		PARCEL ID: _____		
GENERAL RETAIL, WAREHOUSING, INDUSTRIAL, OTHER		DBA: _____				
TOTAL GROSS BUILDING AREA _____		MULTI - TENANT _____		CURRENT OCCUPANCY _____ YEAR _____ %		
NUMBER OF FLOORS _____		SINGLE TENANT _____				
FLOOR LEVELS	TYPE USE OR OCCUPANCY	TENANT NAME (VAC. IF VACANT)	LEASE SIGNED DATE	MONTHLY RENT (in \$)	SPACE LEASED SF	OWNER MARKET RENT (in \$)
to						
to						
to						
to						
to						
to						
to						
to						

## LANDLORD EXPENSE STATEMENT

CHECK WHERE APPROPRIATE	ACTUAL YEAR _____	ACTUAL YEAR _____	UTILITIES (in \$)	ACTUAL YEAR _____	ACTUAL YEAR _____
<input type="checkbox"/> INSURANCE (in \$)			<input type="checkbox"/> ALL		
<input type="checkbox"/> REAL ESTATE TAXES (in \$)			<input type="checkbox"/> ALL EXCEPT ELEC		
<input type="checkbox"/> GROUND LEASE (in \$)			<input type="checkbox"/> OTHER		
<b>MAINTENANCE (in \$)</b>			<input type="checkbox"/> TRASH REMOVAL		
<input type="checkbox"/> ALL			<input type="checkbox"/> PAYROLL		
<input type="checkbox"/> EXT & STRUCT ONLY			<input type="checkbox"/> SECURITY		
<input type="checkbox"/> OTHER			<input type="checkbox"/> RESERVES FOR REPL		
<input type="checkbox"/> JANITORIAL			<input type="checkbox"/> MANAGEMENT		
			<input type="checkbox"/> MISCELLANEOUS		

## OFFICE BUILDINGS

TOTAL GROSS BUILDING AREA _____		TOTAL RETAIL AREA _____		CURRENT OCCUPANCY OFFICE _____ RETAIL _____ % _____ %	
NET RENTABLE AREA _____		LEASED ON GROSS AREA BASIS _____			
INCOME STATEMENT			LANDLORD EXPENSE STATEMENT		
FLOOR LEVELS	SQUARE FOOT RENTS (in \$) OFFICE : YEAR _____ RETAIL : YEAR _____	ESCALATION CLAUSES YES NO	CHECK WHERE APPROPRIATE (express in \$)	ACTUAL YEAR _____	ACTUAL YEAR _____
to			<input type="checkbox"/> INSURANCE		
to			<input type="checkbox"/> REAL ESTATE TAXES		
to			<input type="checkbox"/> GROUND LEASE		
to			<b>MAINTENANCE</b>		
to			<input type="checkbox"/> ALL		
to			<input type="checkbox"/> EXT & STRUCT ONLY		
to			<input type="checkbox"/> JANITORIAL		
to			<b>UTILITIES</b>		
OTHER INCOME / EXPENSES (in \$)			<input type="checkbox"/> ALL		
PLEASE EXPLAIN:			<input type="checkbox"/> ALL EXCEPT ELEC		
			<input type="checkbox"/> OTHER		
			<input type="checkbox"/> TRASH REMOVAL		
			<input type="checkbox"/> PAYROLL		
			<input type="checkbox"/> SECURITY		

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

- Retail, Industrial, Warehouse, & Other Income Producing Properties
- Total Gross Building Area
- Number of Floors
- Occupancy
- Building Use
- Income & Expense Statement



# Operating Statement - Apartments



- Hotels and/or Motels
- Resorts
- Apartment Buildings
- Included Amenities
- Number of Units
- Income & Expense Statement

Property Address:		<b>OPERATING STATEMENT APARTMENTS</b>		PARCEL ID #: DBA:	
<b>INCOME STATEMENT</b>					
UNIT TYPE	NUMBER OF UNITS	CURRENT QUOTED RENT / MONTH (\$)	PROJECT AMENITIES	LANDLORD EXPENSE STATEMENT	
EFFICIENCY			<input type="checkbox"/> SWIMMING POOL <input type="checkbox"/> TENNIS COURTS <input type="checkbox"/> CLUB HOUSE <input type="checkbox"/> EXERCISE ROOM <input type="checkbox"/> SAUNA <input type="checkbox"/> COVERED PARKING <input type="checkbox"/> BALCONIES/PATIOS <input type="checkbox"/> JUNK STORAGE	CHECK WHERE APPROPRIATE	
				<input type="checkbox"/> INSURANCE (IN \$) <input type="checkbox"/> REAL ESTATE TAXES (IN \$) <input type="checkbox"/> GROUND LEASE (IN \$) <input type="checkbox"/> MAINTENANCE (IN \$)	
1 BEDROOM			<input type="checkbox"/> RANGE <input type="checkbox"/> REFRIGERATOR <input type="checkbox"/> DISHWASHER <input type="checkbox"/> DISPOSAL <input type="checkbox"/> CARPET <input type="checkbox"/> DRAPES <input type="checkbox"/> FIREPLACE <input type="checkbox"/> WASHER / DRYER <input type="checkbox"/> CONNECTIONS ONLY W/D	<input type="checkbox"/> ALL <input type="checkbox"/> EXT & STRUCT ONLY <input type="checkbox"/> JANITORIAL	
2 BEDROOM				<input type="checkbox"/> ALL <input type="checkbox"/> ALL EXCEPT ELEC <input type="checkbox"/> TRASH REMOVAL <input type="checkbox"/> PAYROLL <input type="checkbox"/> SECURITY <input type="checkbox"/> RESERVES FOR REPL <input type="checkbox"/> MANAGEMENT <input type="checkbox"/> MISCELLANEOUS	
3 BEDROOM			<input type="checkbox"/> RANGE <input type="checkbox"/> REFRIGERATOR <input type="checkbox"/> DISHWASHER <input type="checkbox"/> DISPOSAL <input type="checkbox"/> CARPET <input type="checkbox"/> DRAPES <input type="checkbox"/> FIREPLACE <input type="checkbox"/> WASHER / DRYER <input type="checkbox"/> CONNECTIONS ONLY W/D	<input type="checkbox"/> ALL <input type="checkbox"/> ALL EXCEPT ELEC <input type="checkbox"/> TRASH REMOVAL <input type="checkbox"/> PAYROLL <input type="checkbox"/> SECURITY <input type="checkbox"/> RESERVES FOR REPL <input type="checkbox"/> MANAGEMENT <input type="checkbox"/> MISCELLANEOUS	
4 BEDROOM				<input type="checkbox"/> ALL <input type="checkbox"/> ALL EXCEPT ELEC <input type="checkbox"/> TRASH REMOVAL <input type="checkbox"/> PAYROLL <input type="checkbox"/> SECURITY <input type="checkbox"/> RESERVES FOR REPL <input type="checkbox"/> MANAGEMENT <input type="checkbox"/> MISCELLANEOUS	
YEAR _____		ACTUAL RENTAL INCOME \$ _____	OTHER INCOME (LAUNDRY, CLUBHOUSE RENTAL, ETC.) \$ _____		
YEAR _____		ACTUAL RENTAL INCOME \$ _____	OTHER INCOME (LAUNDRY, CLUBHOUSE RENTAL, ETC.) \$ _____		
PARKING	NUMBER COVERED _____ NUMBER UNCOVERED _____	MONTHLY CHARGE FOR PARKING \$ _____	COVERED \$ _____ UNCOVERED \$ _____	CURRENT OCCUPANCY _____ %	

<b>HOTELS &amp; MOTELS</b>					
ROOM COUNT		SERVICES		AMENITIES	
NUMBER WITH SINGLE BEDS _____ NUMBER WITH DOUBLE KING BEDS _____ NUMBER WITH 2 DOUBLES _____ SUITES _____ TOTAL KEY ROOMS _____		<input type="checkbox"/> COFFEE SHOP <input type="checkbox"/> RESTAURANT <input type="checkbox"/> BAR <input type="checkbox"/> NIGHT CLUB <input type="checkbox"/> SHOPS <input type="checkbox"/> GAME ROOM		<input type="checkbox"/> COLOR TV <input type="checkbox"/> EXERCISE FACILITIES <input type="checkbox"/> TENNIS <input type="checkbox"/> SAUNA <input type="checkbox"/> POOL <input type="checkbox"/> OTHER _____	
				TOTAL GROSS INCOME	
				YEAR _____ \$ _____	
				YEAR _____ \$ _____	
				TOTAL OPERATION EXPENSES	
				YEAR _____ \$ _____	
				YEAR _____ \$ _____	

<b>INCOME STATEMENT PER NIGHT</b>				<b>EXPENSE STATEMENT (IN \$)</b>			
_____ SINGLES @ _____	RESTAURANT _____	MANAGEMENT _____	DECORATING _____				
_____ DOUBLES @ _____	BAR / LOUNGE _____	MARKETING _____	REPAIRS _____				
_____ SUITES @ _____	PARKING _____	WAGES _____	MAINTENANCE _____				
_____ EXTRA PERSON @ _____	RECREATIONAL _____	HOUSEKEEPING _____	INSURANCE _____				
_____ OTHERS @ _____	OTHER INCOME _____	SUPPLIES _____	R E TAXES YEAR _____				
YEAR FACILITY BUILT _____		CONTRACT SERVICES _____	P P TAXES YEAR _____				
AVERAGE NUMBER OF ROOMS SOLD / YEAR _____		UTILITIES _____	OTHER TAXES _____				
AVERAGE RATE / OCCUPIED ROOM _____		MISCELLANEOUS _____					
<b>ADDITIONAL COMMENTS</b>				<b>APPRAISERS USE</b>			
				STABILIZED INCOME YEAR _____			
				STABILIZED EXPENSES YEAR _____			
				NET INCOME BEFORE RECAPTURE _____			
				INDICATED VALUE, INCOME APPROACH _____			
SIGNATURE _____				DATE _____			



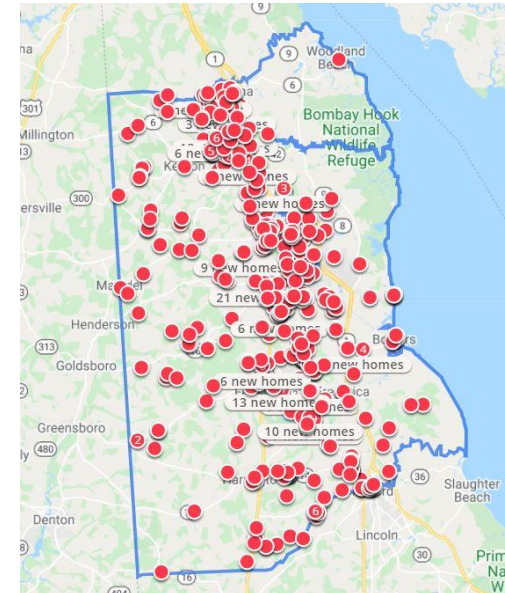
**Property owners/managers are encouraged to complete the forms provided to the best of their knowledge, as accurate and complete information is critical to determining fair and equitable values that reflect current local market conditions and will prelude the use of available published rental and expense information from nearby major commercial markets.**



## DATA ANALYSIS

## Data Analysis

**A comprehensive sales study will be conducted for all properties that sold within Kent County over a 30 month period ending on June 30, 2023.**



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

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



Three accepted approaches/methods to arrive at value.

- Cost Approach provides an estimate of value based upon the replacement cost of the improvements, less depreciation, plus the value of the land. Method is used in Residential & Commercial.
- Income Approach estimates value by capitalizing the net operating income of a property. Method is primarily used in Commercial/Industrial.
- Market or Sales Approach estimates value by comparing sales of similar properties to the property being appraised. Method is primarily used in Residential.

**In November 2023, property owners will receive a notice of the new tentative appraised value. Each property owner is encouraged to evaluate whether the assessment appears to be reasonable. If it is, no further action is required.**

## 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 Technologies.
- These reviews give the property owner a simple and efficient means for resolving any discrepancies.

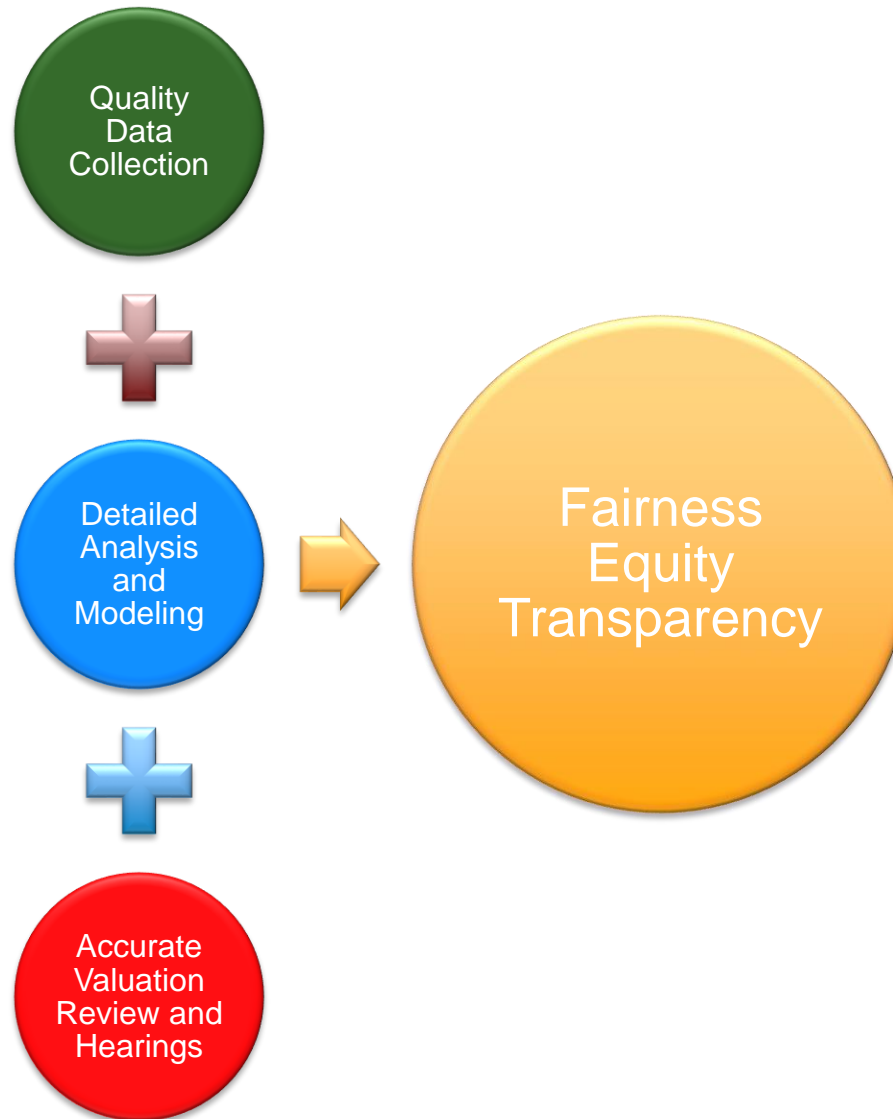
## Informal Review Goals



- One on one meetings with property owners
- Review property data
- Collect new information
- Correct existing data as needed
- Educate property owners on the valuation process



# Quality-Driven Process = Quality Results



**Ryan Zuck**  
**Tyler Project Supervisor**  
**KentCountyDE@tylertech.com**  
**(302) 744-9565**

**Sue Willson**  
**Kent County Assessment Supervisor**  
**Reassessment@co.kent.de.us**  
**(302) 744-2401**

**FOR FURTHER INFORMATION:**

**<https://empower.tylertech.com/Kent-County-Delaware.html>**



# Thank you for joining us today.

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

Visit us at  
[tylertech.com](http://tylertech.com)

Empowering people who serve the public™

