

# **Pennsylvania Reassessments**

**Systems Synthesis Fall 2016**

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**Professor Robert Strauss**

## **Introduction**

This paper will discuss the Systems Synthesis project completed by Akihiko Hitomi, Kelsey Lorence, Patrick Wyatt, Wenli Xie, and Tianyu Zhang at Heinz College, Carnegie Mellon University during the fall semester of 2016 under the guidance of Professor Robert Strauss.

Our team will begin with background information regarding the need for the project and an introduction to the survey. A summary of findings will be given by going section by section through the survey. Then we will generalize our information and provide a conclusion and recommendation to our client, the Assessors Association of Pennsylvania. There is also an appendix, which is heavily referenced throughout the paper, as well as glossary of terms.

## **Background**

Pennsylvania is one of four states that does not currently have any statewide standard for when and/or how a county is required to reassess. Reassessment refers to the process of reevaluating the value of each parcel of land in a county. This process is labor intensive and often expensive.

This lack of a state-wide policies has led to some counties failing to reassess for upwards of forty years. This practice dramatically skews their property values in favor of older homes due to the Common Level Ratio (CLR). The CLR is calculated each year by the State Tax Equalization Board (STEB). STEB uses arm's length information from real estate transactions that take place in each county. STEB uses the information to determine a Common Level Ratio. They do so by comparing assessed values to sales prices.

The base year is set by the county and is the year in which a full reassessment most recently took place. Each county has its own individually calculated CLR. Commonwealth law states that revenue from property taxes cannot increase by more than five percent from year to year based solely on reassessments. Because owners of older properties benefit from the lack of reassessment, the process of reassessment has become highly politicized.

Our client, the Assessors Association of Pennsylvania (AAP), led by Doug Hill, are especially concerned with the potential financial implication for the county assessors' offices if the state does decide to regulate the process at the state level. Currently reassessments are entirely controlled at the county level. This has led to incredible discrepancies with some counties failing to reassess for upwards of forty years.

The purpose of our project was to gather data about how reassessments are completed throughout the Commonwealth of Pennsylvania. From this data we attempted to make recommendations to the AAP and the Commonwealth on how to improve reassessment.

## Methods

In order to gather information from each of the sixty-seven counties we created an on-line survey. The survey was carefully planned by our team, with assistance and guidance from our client, Doug Hill; our academic advisor, Robert Strauss; and our advisory board, Walter Spencer, Roger Dornfest, and Michael Suley. Visiting each office and interviewing the staff in person was not realistic a plan, and collecting this data over the phone would have been needlessly complicated.

An invitation to complete our survey was sent to each county assessment office on October 11, 2016. The invitation was preceded by a letter from Doug Hill explaining the purpose of our survey as well as legitimizing the request for information. We asked respondents to complete the survey by October 28<sup>th</sup>. As of October 28<sup>th</sup>, we had received twenty-four full or partial responses. A reminder email was sent out on October 28<sup>th</sup> extending the deadline to November 4<sup>th</sup>.

November 4<sup>th</sup>, our team traveled to the Assessors Conference at Pennsylvania State University in State College, Pennsylvania. Our hope was that by attending the conference and meeting the assessors we would increase the number of survey respondents. By November 18<sup>th</sup>, we had received data from 41 counties. This brought our total response rate to 61%.

### Survey Section One: Contracts

*Question 8: What percentage of the last reassessment was outsourced?*

*Question 9: What task(s) were included in your most recent re- assessment contract?*

*Question 10: Does your county conduct internal performance audits of reassessment practices or contractor performance reviews?*

We asked if reassessment work is outsourced in the first section of the survey about contracts. We found that 19 out of 32 are completely outsourced, while 3 out of 32 are doing joint effort with less than 50% being outsourced (Appendix F).

We also asked what tasks were outsourced in recent county reassessment. Tasks such as sales data verification are outsourced mostly. There are also tasks such as multiple regression modeling, parcel identifier system, and aerial mapping services that are not outsourced a lot (Appendix F).

Based on the question how do counties develop reassessment Request for Proposal, among those who answered we found that 4 out of 28 counties are consulting from contracts of other similar PA counties (Appendix I). This information along with other questions in the survey suggested to us that counties are already working together when collecting data and information regarding how to properly reassess.

We also asked who owns the data on contracted reassessment systems. We expected that most of the counties would leave the data with the contractor. But it turns out that most of the counties, that is 26 out of 41, own the data (Appendix T). This is excellent news as this guarantees the counties are able to access their data without any additional cost.

## **Survey Section Two: Implementation**

In the second part of our survey, implementation, we asked what was the reason for the most recent reassessment. We found that most of them, 69% of 29 responses, answered as commissioner decision. There are also 17% out of 29 said court ordered (Appendix E).

In the question about county goals for the most recent reassessment, we found that 20 out of 28 answered the reason was to increase tax fairness, which is a political correct answer (Appendix K). This question can be also related to a question later in the survey, where counties indicated that they also use increase tax fairness as method to evaluate the results of reassessment, but not as much as they indicate here.

We asked what property status changes do counties receive regardless of reassessment, and found that most are finding new construction, parcel combination, and demolition as property status changes (Appendix D).

In the question asking about data that is being collected by counties during reassessments, the results showed that most of the counties are collecting the same data as the IAAO suggests, although some of them are not following the standard (Appendix M). The take-away here is that we can suggest all counties collect those items that they did not collect before but are included into the IAAO standard. This will make it easier for Pennsylvania to encourage counties follow the IAAO standards.

One of the most important questions we asked in this section is how many counties currently follow IAAO guidance for reassessment. We found that 49% of them are following out of 35 responses. There are 14% of them are indicating clearly that they are not following IAAO, while 37% answer as not applicable (Appendix K).

## **Survey Section Three: Costs**

*Question 1: For calendar year 2015, how many full time equivalent employees were there in the Assessment Office?*

*Question 2: What was your calendar 2015 budget for your Assessment Office (Please enter a number with decimal, no commas)?*

*Question 3: Would you please list the composition of certified parcels in your county by type and tax status for the year 2015.*

*Question 4: Does your office receive updates on these property changes throughout the county? (Please check all that apply): New Construction, Demolition, Fire Delimitation, Parcel Splits, Parcel Combination, Office receives updates on none of these property changes.*

*Question 5: Please tell us about your last five reassessments back to 1980 (if applicable). For the questions that ask for a value please enter a number with no commas. This question was answered for each of the last five reassessments.*

*Question 6: If you have not completed a reassessment since 1980 what is your current base year?*

*Question 7: Please tell us about how your office completed the last county reassessment.*

The third section of our survey gathered data about the costs of reassessments and running the assessment office in each county. Costs and budgets varied greatly from county to county. A lot of this variance was related to the size of the county.

We asked the assessors the total cost they spent on the most recent reassessment, due to the lack of recent reassessments, only 20 counties were able to provide this answer. A regression has been established to examine the performance of the counties. The regression model showed that as the number of parcels increases by 1 unit, the total cost of the real estate reassessment increased by \$17. According to this model, Luzerne and Delaware had higher than expected costs while Lehigh and York implemented their reassessments more efficiently with lower than expected cost. It is worth noting though that this model does not take into account inflation.

By grouping the assessment budget and the number of parcels of the 41 respondent counties, Figure 1 shows the calculated average assessment budget- \$11.43 per parcel. Further, by assuming the budget per parcel among each class of counties are the same, we estimated the average budget per parcel of the 67 counties to be \$10.68 per parcel, as shown in Figure 2.

Figure 1: Average cost/parcel based on survey response

County levels	Sum of Budgets 2015	Sum of #parcels
First Class	\$ 13,728,918	579,215
Second Class	\$ 5,290,000	575,800
Second Class A (2-A)	\$ 6,485,911	746,622
Third Class	\$ 11,023,504	1,183,557
Fourth Class	\$ 3,318,795	512,137
Fifth Class	\$ 4,733,652	265,229
Sixth Class	\$ 5,329,795	521,267
Seventh Class	\$ 659,227	36,756
Eighth Class	\$ 383,550	35,516
Grand Total	\$ 50,953,352	4,456,099

<b>41 respondents</b>	
<b>Average</b>	<b>\$11.43/parcel</b>

Figure 2: Average cost/parcel of all counties

County levels	Estimated Total Budget	Estimated Total Parcels
First Class	\$ 13,728,918	579,215
Second Class	\$ 7,935,000	863,700
Second Class A (2-A)	\$ 9,080,275	1,045,271
Third Class	\$ 16,535,256	1,775,336
Fourth Class	\$ 5,689,362	877,949
Fifth Class	\$ 4,733,652	265,229
Sixth Class	\$ 10,659,590	1,042,534
Seventh Class	\$ 1,318,454	73,512
Eighth Class	\$ 383,550	35,516
Grand Total	\$ 70,064,058	6,558,261

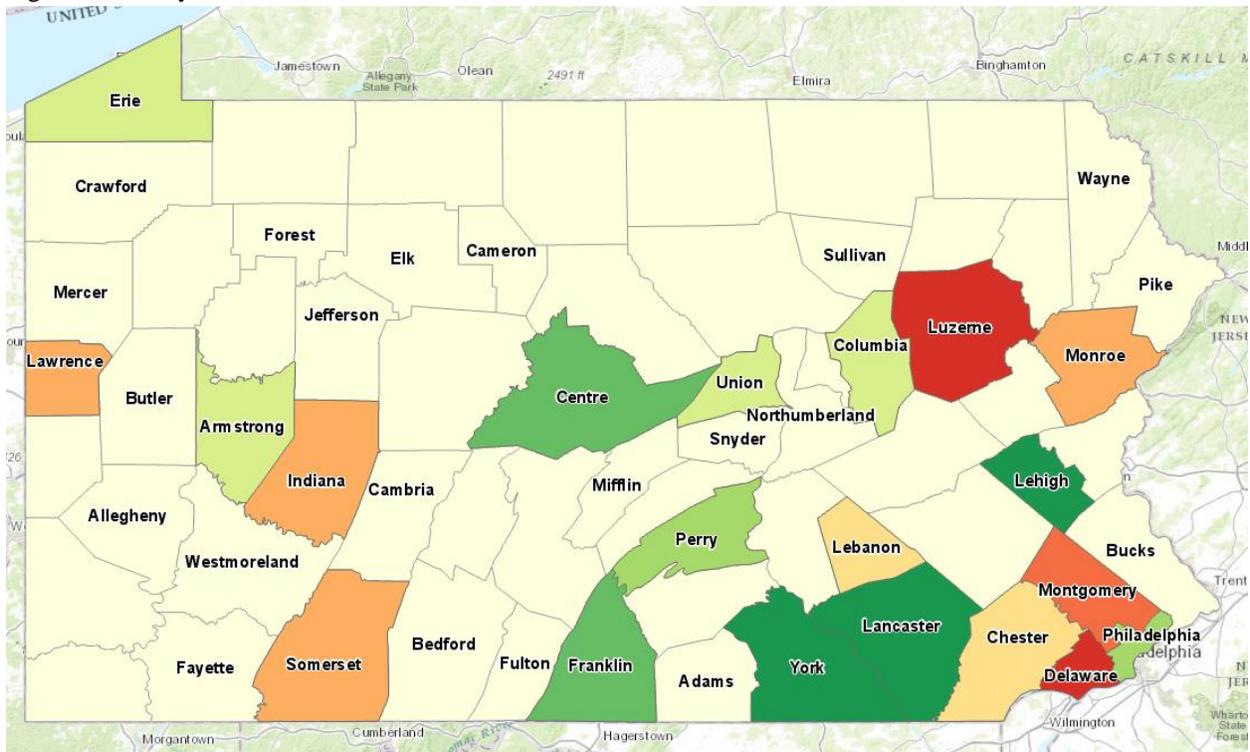
<b>67 Counties</b>	
<b>Est. Average</b>	<b>\$10.68/parcel</b>

There is a clear decreasing trend of the budget and employees from larger counties to smaller counties (Appendix B). Philadelphia and Allegheny have spent \$13.27 million and \$5.29 million individually in 2015 for annual assessment (new constructions, sales, demolitions, etc.), while counties like eighth-class Cameron only spent \$55,000. Counties with more parcels also hired as many as 197 employees for assessment work, while the offices of smaller counties only hire 2 to 3 employees.

We also found that there was a large range of cost per parcel values between counties. Values were dependent on the county size. For example, fifth and seventh class counties had higher per parcel costs than expected (Appendix C).

Figure C shows “performance” in terms of total cost. Those with lower-than-regression costs have been labeled with “good performance” green, and other counties are labeled with “higher-than-regression” orange. Lehigh, Lancaster and Lehigh spent less according to their county size, while Luzerne and Delaware spent much more.

Figure C: County Per Parcel Cost Performance



It seems to be difficult for most of the counties to give a number of the cost of appeals related to the last reassessment. Only 9 counties reported the appeals cost. Roughly, there is shown an increasing trend of the appeal costs as the number of parcels increases.

16 counties reported their cost per parcel (combining all expenses) of the last reassessment. The regression has shown a scale economy phenomena here. An increase of 10,000 population is

related to \$1 decrease in the cost per parcel. This plot showed that Lehigh, York and Lancaster spent less money on cost per parcel, while Luzerne, Indiana and Lawrence have spent more.

The county-wide reassessment is a huge project and requires a lot of work and time. It usually takes the county 2 to 3 years to completely reassess the parcels piece by piece. Here the regression from the survey has shown that an increase of 10,000 parcels will require 7 more months to complete the reassessment (Appendix F).

The data also led us to conclude that outsourcing the work can effectively shorten the length of time required for a reassessment. There were some outliers though, York, Lancaster, and Lehigh. These counties did most of the work in house but still finished earlier than expected.

The most common reason for reassessments was to increase tax fairness (Appendix E).

By asking “what methods are adopted to evaluate the county reassessment”, most of the counties replied the methods of “examining tax fairness”, “sales ratio”, “Number of appeals” and “total cost.” It is worth noticing that although 20 counties reported taking “Increase tax fairness” for the primary goal of the reassessment, only 16 were consistent in checking the tax fairness again after the reassessment (Appendix K).

Respondents were asked to rate their satisfaction with the “cost”, “number of appeals”, “COD” and “cost per parcel” of the last reassessment (Appendix L). By focusing on the rate of “Excellent” and “Very good”, the counties are most satisfied with the decreased number of appeals and a decreased COD, but are less satisfied with the cost issues.

Up to two-third of the counties do not audit at all. The others either take internal audits or contractor performance reviews. 4 counties ad adopted both processes. Audit with the third party is critical for cost controlling and performance evaluation. This chart may have implied that more counties could consider taking audits for the next countywide reassessment.

#### **Survey Section Four: IT Systems and Software**

*Question 11: How did your county develop a Request for Proposal for a reassessment contract?*

*Question 12: During your last reassessment how many times did your office amend the contract with the assessing agency?*

*Question 13: By how much did the contract changes discussed in the previous question alter the total price of the last reassessment?*

*Question 14: How did your office evaluate the performance of the last reassessment?*

*Question 15: Please discuss how satisfied your office was with the work of the last contracted reassessment?*

*Question 16: Does your county currently follow the International Association of Assessing Officers guidance on best practice standards for reassessment quality?*

*Question 17: Have you contracted for or are you currently considering the purchase of data management/reassessment software?*

*Question 18: What type of data management system does your county currently utilize?*

*Question 19: What were the primary decision criteria for choosing your specific reassessment management software package?*

*Question 20: Does your current reassessment software package include multiple regression modeling?*

*Question 21: Did the contractor provide adequate training and education of county personnel in use of the new system?*

*Question 22: Are all of your county reassessment systems and data records automated?*

*Question 23: Who owns the data on your contracted reassessment system?*

*Question 24: What data does your county collect and store on each assessed property?*

This section of the survey addressed the actual recording and storage of assessment data. Counties varied greatly in the type of database they use and how data is collected.

Counties have different practices and plans even on the necessity of database management system. Nearly half of the counties responded have never contracted for data management/reassessment software and have no purchasing plan. There is no data to explain this disinterest in data management software among many counties. Our presumption is some of these counties do not see the necessity of the software because they outsource all the reassessment process that require database management (Appendix N).

The majority of counties are using old mainframes, but some are accepting new technology such as internet based system. More than half of the respondent counties are still using the old style mainframe for database management, either real time or batch. However, almost one-fourth of respondent counties is now using internet based system. One of the strength of this is the flexibility to update and add new functions according to needs. Some counties answered that they are using consumer software such as Microsoft Access, Microsoft SQL etc. (Appendix O).

When selecting the software to purchase, significant number of respondent counties think feedback of other counties is the primary criteria. This indicates that the communication among counties is working effectively and they are learning from each other in terms of purchasing software. Other popular criteria are ease of use and cost. We also found some counties have specific requirement. These specific criteria includes enhanced Modeling Capabilities, compatible with State Required Reports, Replication of current reassessment base year values etc. (Appendix P).

Most counties are not equipped with multiple regression modeling functions. Some counties do not have even automation in data recording. Automation in data recording makes the process accurate and efficient and is one of the rudimentary functions of database management systems. However, out of 41 responded counties, 10 counties had no automation in their data recording. In terms of multiple regression model, which is a little high level function, only 9 counties had that function out of 41 counties (Appendix Q and S). This indicates that the IT system of many counties may need sizable updating to implement cyclic reassessment that follow IAAO guidelines.

While 20 counties received adequate training for software from the vendor, 4 counties did not receive. Generally, it is tricky to use software effectively without adequate training. It is still unclear from the data whether the counties which did not have adequate training would want the service if they had option to (Appendix R). However, since the lack of knowledge might have led to unwanted lack of the service, it can be still important that the state wide initiative emphasize the necessity of adequate training.

### **Survey Section Five: Support for State Initiative**

In this section of the survey we asked counties what they feel would be the most appropriate support from the state. We also asked if they would be in favor of a statewide requirement for regular and cyclical reassessments.

*Question 25: What functions do you believe the state can provide to support a successful reassessment in your county?*

*Question 26: How much state financial support per year would enable you to maintain your appraisal process?*

*Question 27: Would your county support a statewide reassessment and contracting best practices initiative?*

*Question 28: Have considerations other than cost precluded performing a reassessment recently?*

A statewide initiative is almost unanimously supported by counties. Out of 41 respondent counties, 31 counties answered they support statewide initiative in reassessment. Only two counties showed no support and others skipped the question (Appendix X). The majority of counties said there are considerations other than cost that precluded performing a reassessment recently.

Based on feedback from our academic advisor and advisory panel, we have realized that political consideration is another big obstacle to implement reassessment. The motivation of this question is to know whether or not some political reason is hindering the implementation of reassessment in counties in Pennsylvania in real. The expression of the question is nuanced, but according to hearing from our review panel, those who in the field should be able to understand the political

indication of the question. In conclusion, this data supports the common sense that political consideration is probably precluding reassessment in majority of the counties in Pennsylvania (Appendix Y).

Counties support statewide initiative in convincing the necessity of reassessment to public and funding reassessment. The most popular type of state initiative was the statewide campaign highlighting the reason and need for reassessment. Relaying best practices from counties that have built public support for reassessment is also very popular as possible state support. These findings suggest there is large opposition in implementation of reassessment. This is consistent with the finding that there is political obstacle (Appendix V).

State funding for counties' reassessment is very popular as well. The reasonable amount of funding desired by counties is almost half of their budget size. State funding for counties' reassessment is also one of the most popular kinds of state-initiatives (Appendix V). The actual desirable amount of the subsidy is different among counties. We divided the amount by their annual budget size and reached the percentage of budget size. Some county answer very high percentage of their budget (more than seven times bigger) and vice versa. We focus on the median to exclude the effect of outliers (the average is affected much by these outliers), which is almost half of the budget size. The first quartile is almost one-fourth of budget size and the third quartile is almost three-fourth of budget size. This also supports the distribution is similar to standard distribution (Appendix W).

## **Conclusion**

The Commonwealth should create a regular cyclical reassessment process which is similar to Ohio. Ohio's reassessment works on a rolling sexennial cycle<sup>1</sup>. Every six years each county is required to reassess property values. Every third year, they are required to update their reassessments. Counties are assigned a year and their cycle is based on that year. This requires counties to keep their property values up to date and fair across the state.

Moving forward, Pennsylvania should require a process that includes state mandated reassessment periods, and state financial support should be directed towards counties based on the total number of parcels and the length of time since last reassessment. Counties with more parcels and/or a longer time since their last reassessment will have higher initial costs and state assistance could make a dramatic difference.

In general, we concluded that the more parcels a county has, the longer time it will take for reassessment; the more parcels the county has, the larger total costs they will be; the larger population the county has, the less cost per parcel it will have.

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<sup>1</sup> *Ohio Department of Taxation > real\_estate > reappraisal\_and\_triennial\_update* . (2016). *Tax.ohio.gov*. Retrieved 09 December 2016, from [http://www.tax.ohio.gov/real\\_estate/reappraisal\\_and\\_triennial\\_update.aspx](http://www.tax.ohio.gov/real_estate/reappraisal_and_triennial_update.aspx)

We have also found that several counties are doing especially well in terms of cost per parcel and reassessment lengths, Allegheny, Montgomery, and Lancaster. These counties annual budget is the lowest per parcel and they have performed recent reassessments.

### **Additional Notes**

On December 5th, our team presented to our client, our advisory board, and our academic advisor. The following concerns were raised and will be addressed below.

Is there a correlation between:

- Cost based on if reassessment was Court ordered or not: We had very limited data about this and were unable to draw a conclusion.
- Cost based on if the county is cyclical or not: Only Philadelphia county appears to have any sort of cyclical reassessment, and based on only their data, we cannot draw a conclusion about this.
- Cost based on years since last reassessment: We looked and did not find a correlation between these factors.

## Appendices

Appendix A-Y include each survey question with relevant data/charts that highlights pertinent survey information. Appendix Z includes a map of counties that responded to the survey. Appendix AA includes a glossary of relevant reassessment terms.

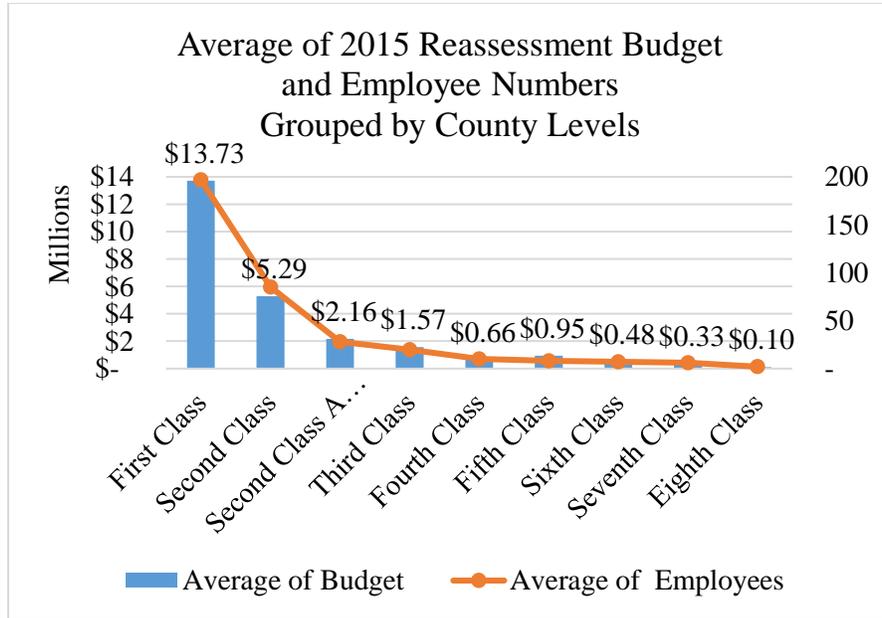
### Appendix A

Q1. For calendar year 2015, how many full time equivalent employees were there in the Assessment Office?

level ID	Row Labels	Average of Budget	Average of Employees
1	First Class	\$ 13,728,918	197
2	Second Class	\$ 5,290,000	85
2.5	Second Class A (2-A)	\$ 2,161,970	28
3	Third Class	\$ 1,574,786	20
4	Fourth Class	\$ 663,759	10
5	Fifth Class	\$ 946,730	8
6	Sixth Class	\$ 484,527	7
7	Seventh Class	\$ 329,614	6
8	Eighth Class	\$ 95,888	2
	<b>Grand Total</b>	<b>\$ 1,170,855</b>	<b>17</b>

Appendix B

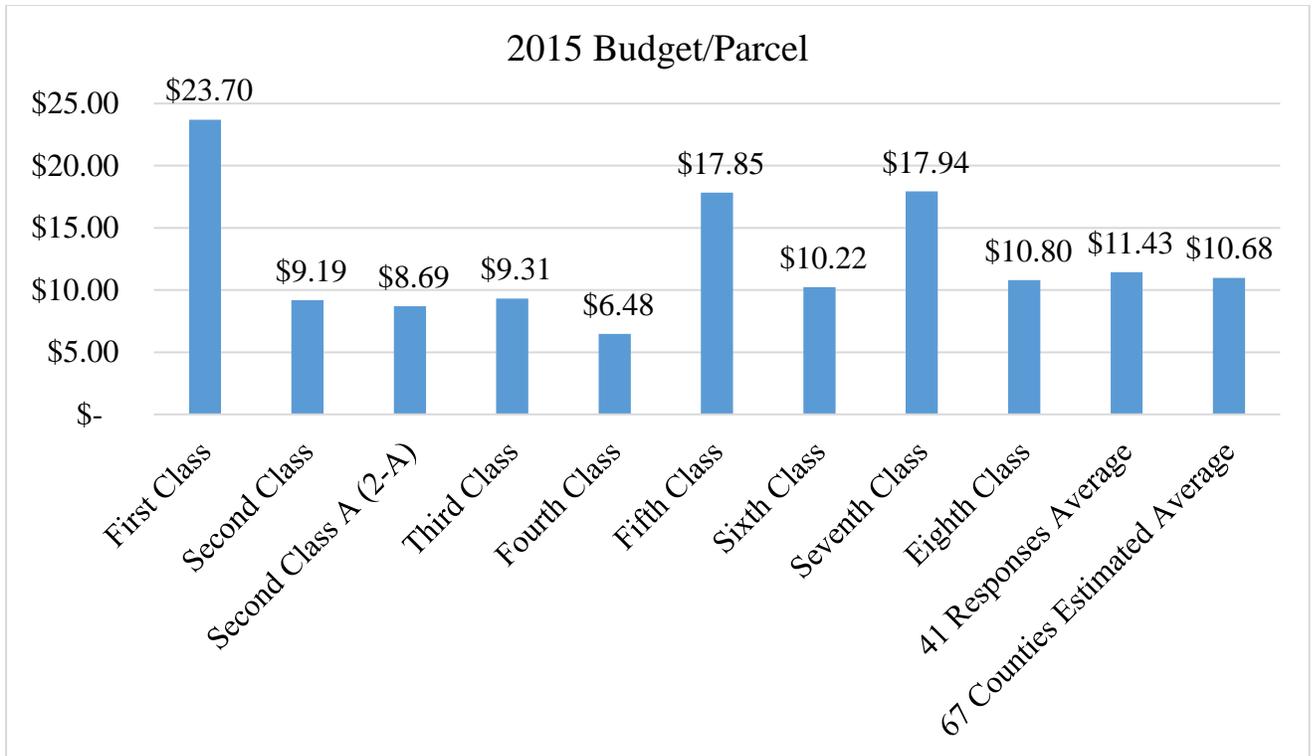
Q2. What was your calendar 2015 budget for your Assessment Office (Please enter a number with decimal, no commas)?



Appendix C

Q3. Would you please list the composition of certified parcels in your county by type and tax status for the year 2015.

	Residential	Commercial	Industrial	Utilities	Agricultural	Government	Other	Total all Types
Total Number of Parcels								
Taxable Parcels								
Tax Exempt Parcels								



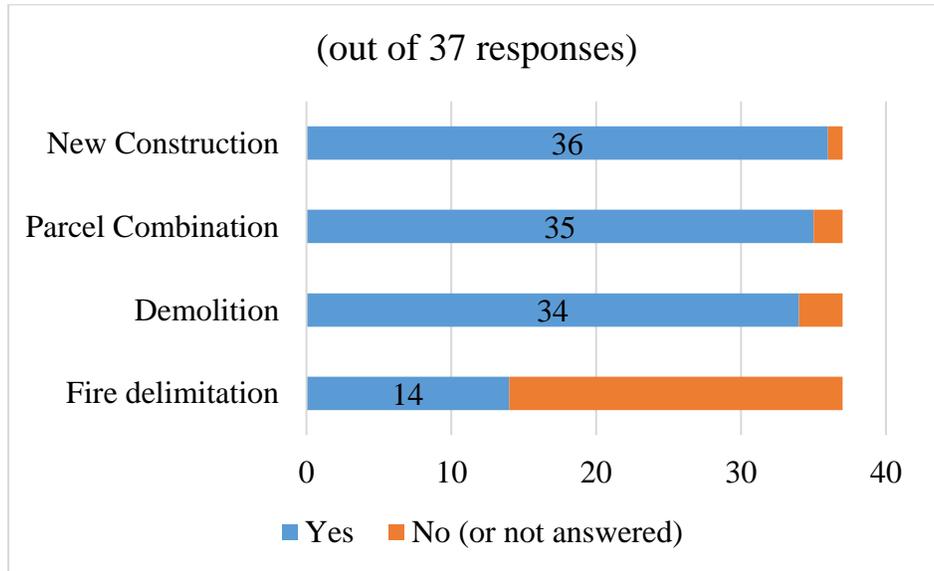
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<b>County levels</b>	<b>Estimated Total Budget</b>	<b>Estimated Total Parcels</b>
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<b>Grand Total</b>	<b>\$ 70,064,058</b>	<b>6,558,261</b>
	<b>67 Counties Est. Average</b>	<b>\$10.68/parcel</b>

Appendix D

Q4. Does your office receive updates on these property changes throughout the county? (Please check all that apply)

- New Construction
- Demolition
- Fire delimitation
- Parcel splits
- Parcel Combination
- Office receives updates on none of these property changes



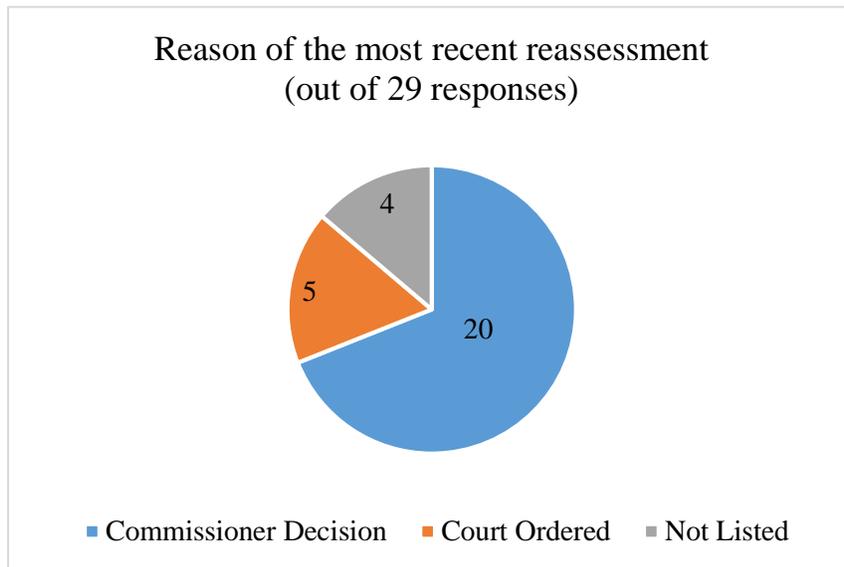
Appendix E

Q5. Please tell us about your last five reassessments back to 1980 (if applicable). For the questions that ask for a value please enter a number with no commas. This question was answered for each of the last five reassessments.

Year Reassessment Implemented?

Reason for Reassessment?

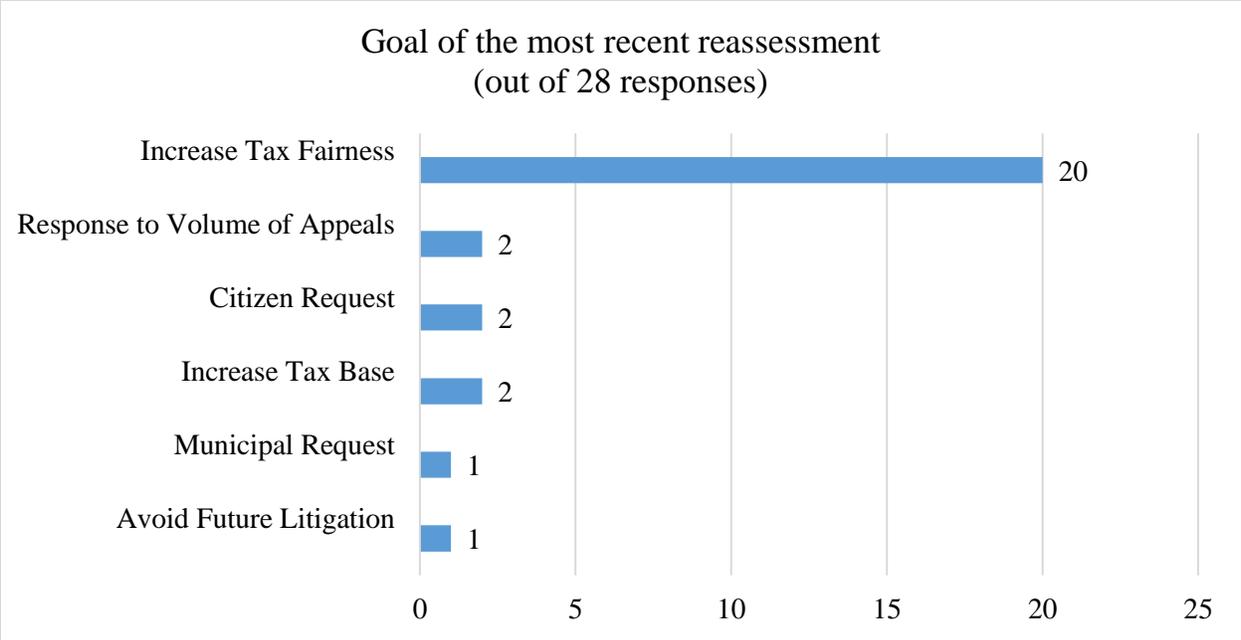
- Commissioner Decision
- Court Ordered
- N/A



Why was the Reassessment Commissioner Decision/Court Ordered?

(Please select all that apply)

- Avoid Future Litigation
- Increase Tax Base
- Municipal Request
- School District Request
- Citizen Request



Q6. If you have not completed a reassessment since 1980 what is your current base year?

-Insufficient data reported by counties for this question

## Appendix F

Q7. Please tell us about how your office completed the last county reassessment.

Did your office outsource any reassessment activities?

- YES
- NO
- Joint Effort

What was the length of the reassessment in months?

What was the total cost of the reassessment excluding appeals?

What was the total cost of appeals associated with reassessment?

What was the cost per parcel of the last reassessment?

If outsourced is the contract available for review?

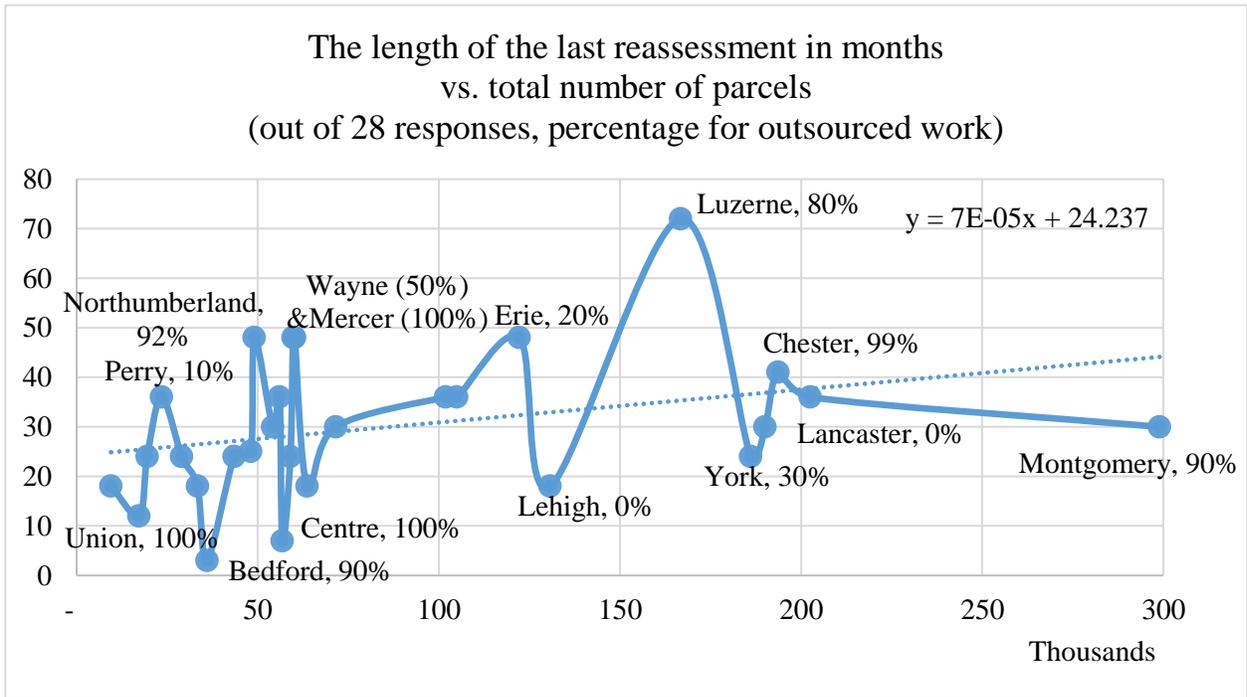
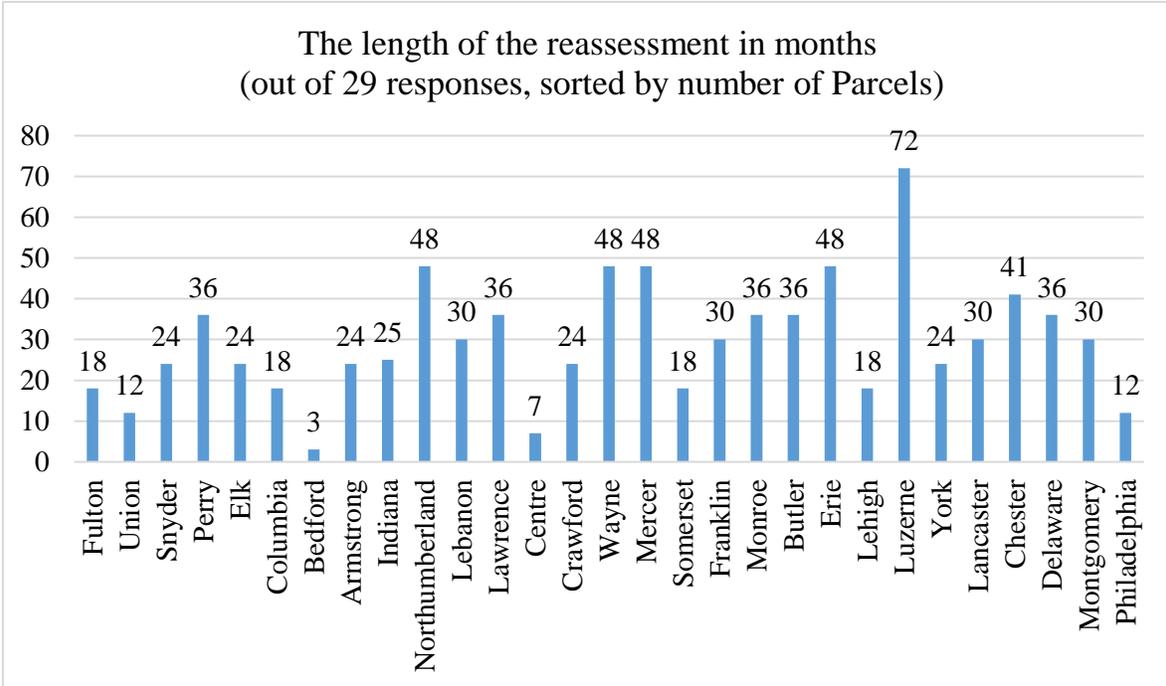
- Yes
- No
- N/A

In what format is the contract?

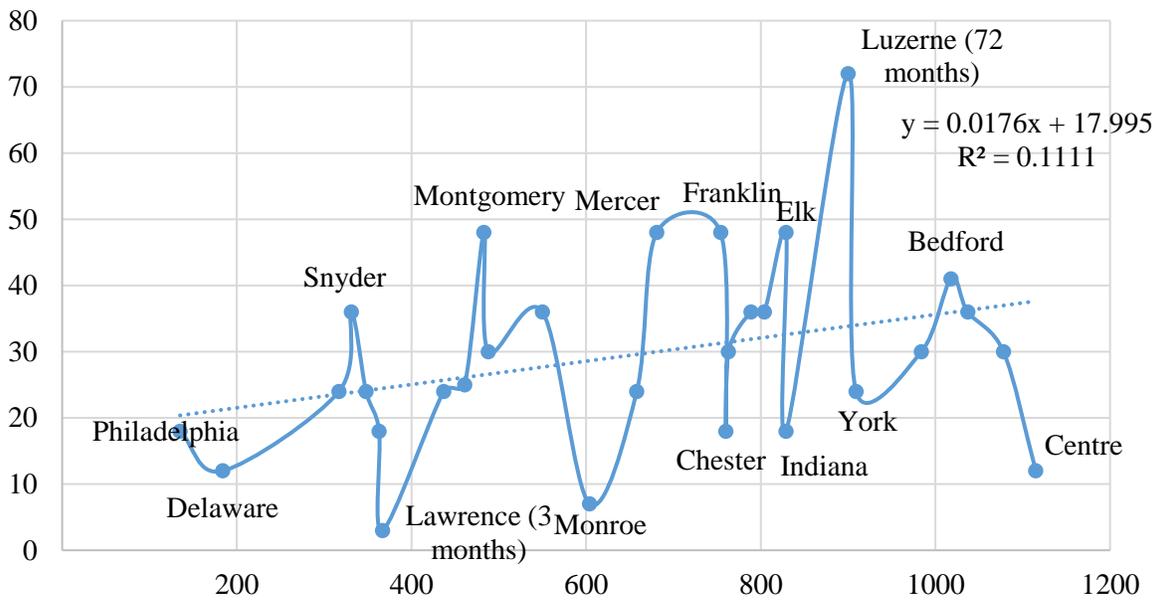
- Paper Only
- Paper Electronic
- Completely-Electronic

How was the reassessment completed?

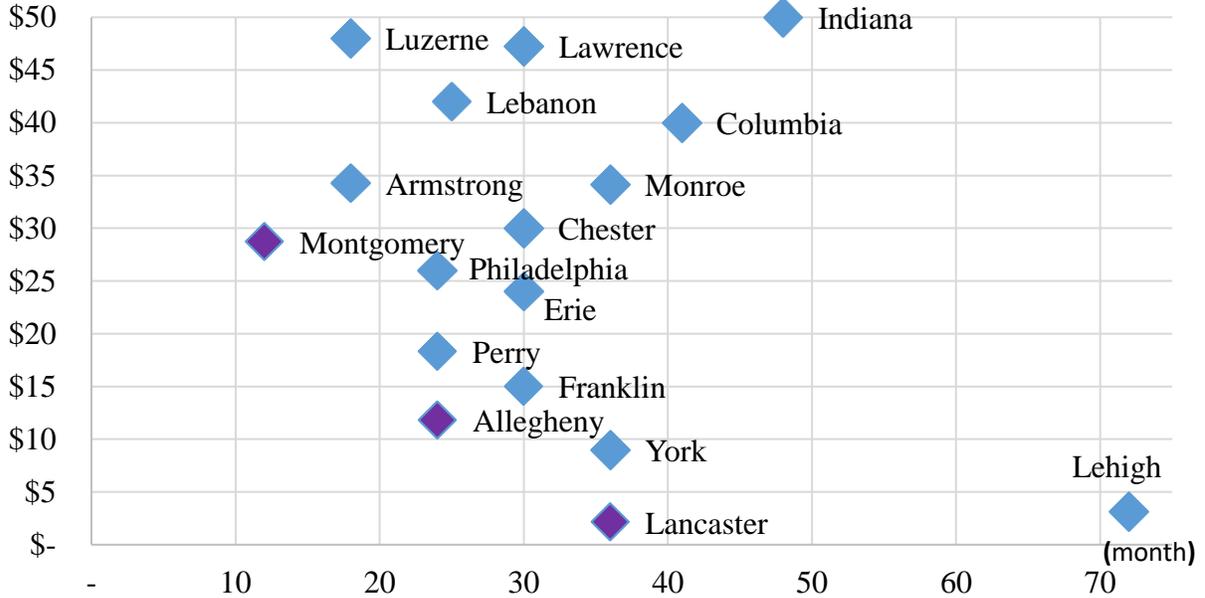
- Canvass of every county properties
- Canvass of a sample of county properties
- No Canvassing, just regression modeling

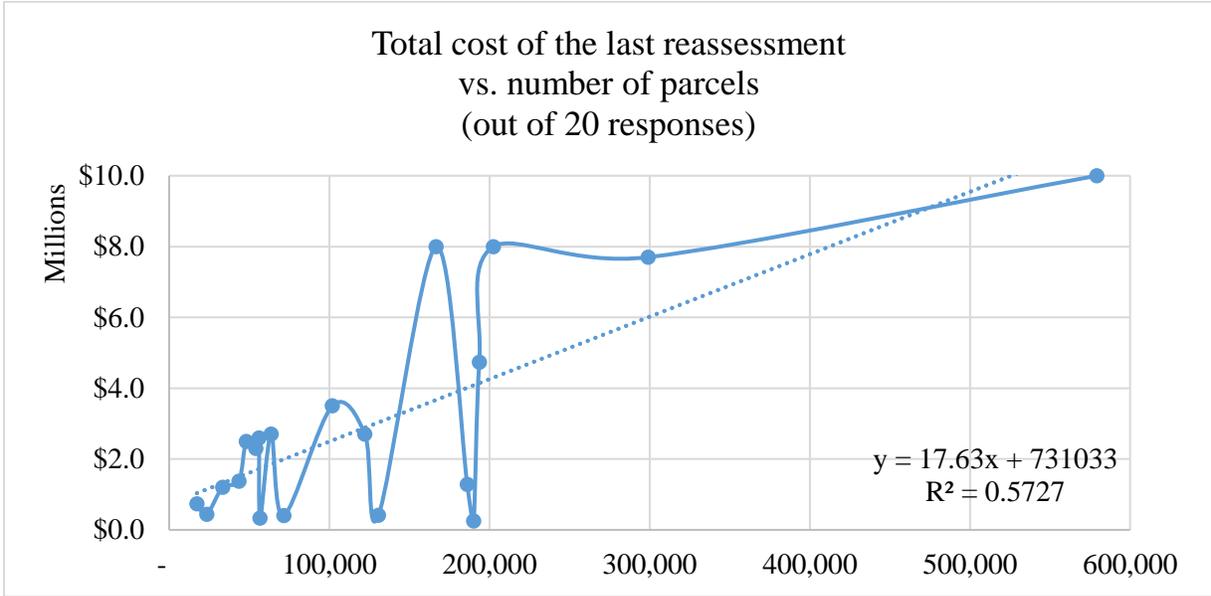
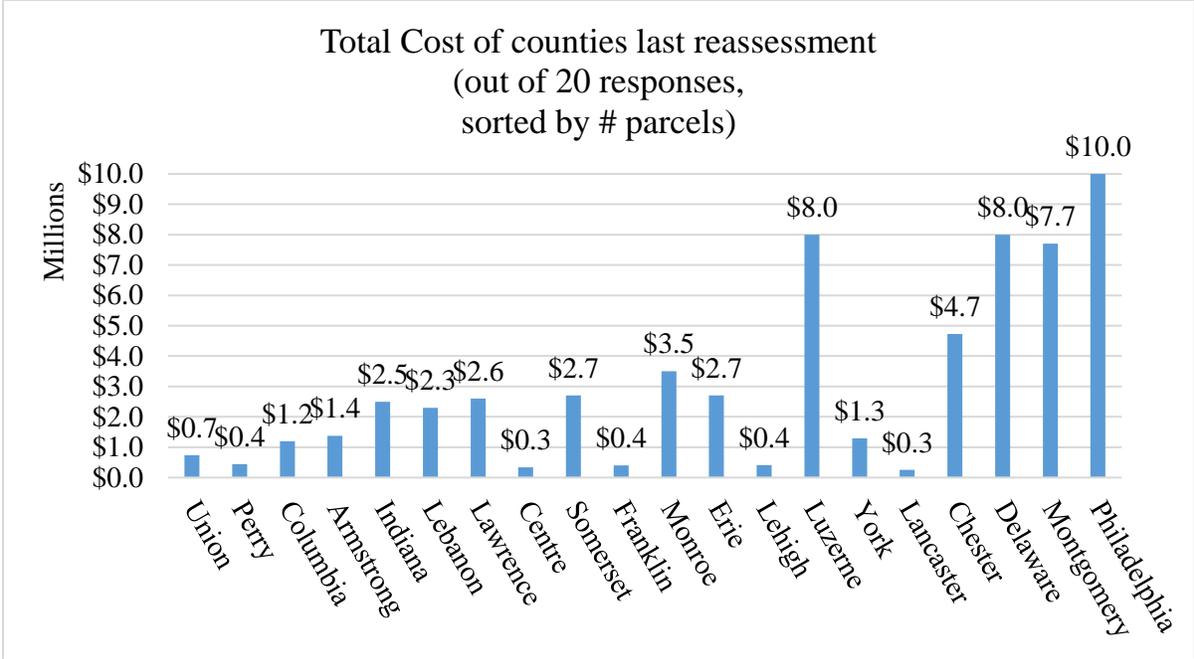


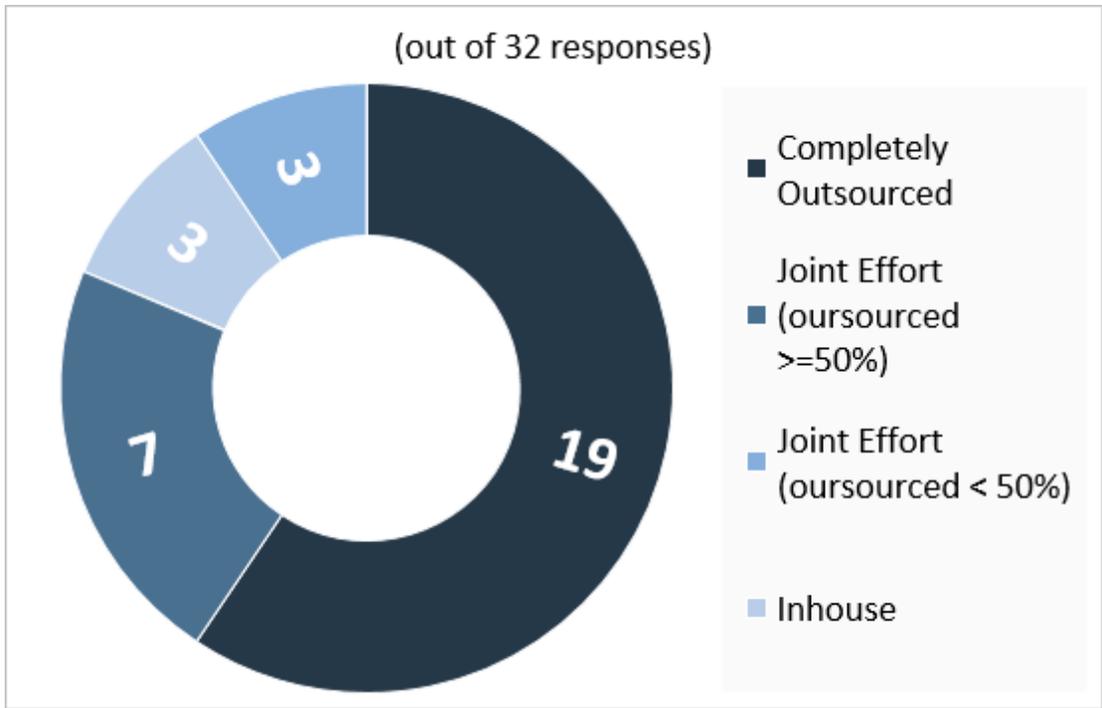
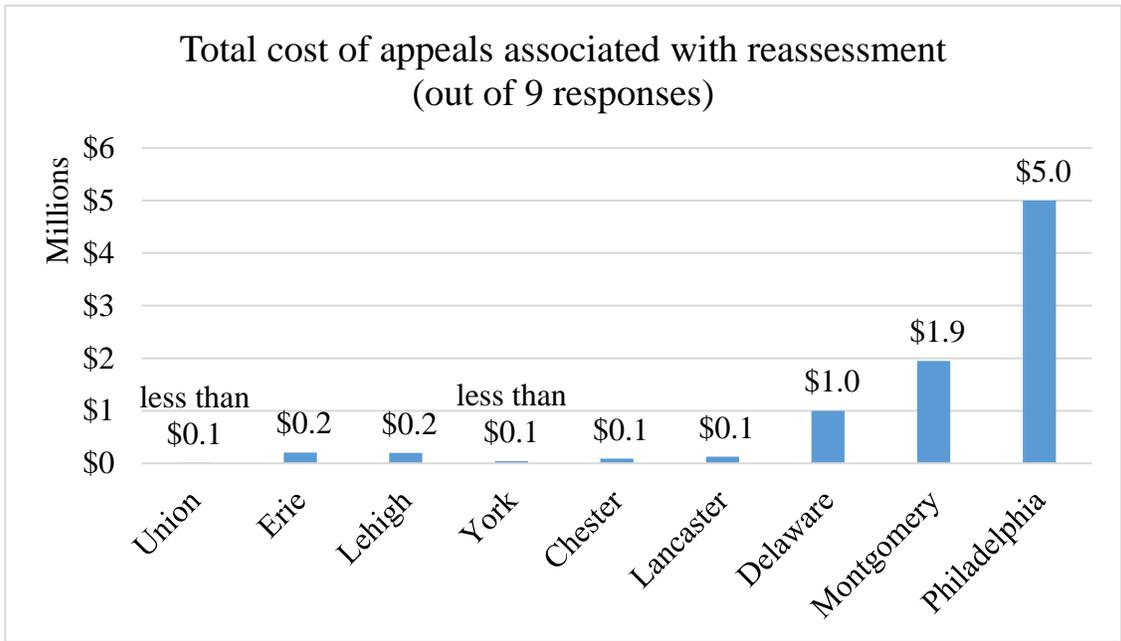
The length of the last reassessment in months vs. land area  
(out of 29 responses)

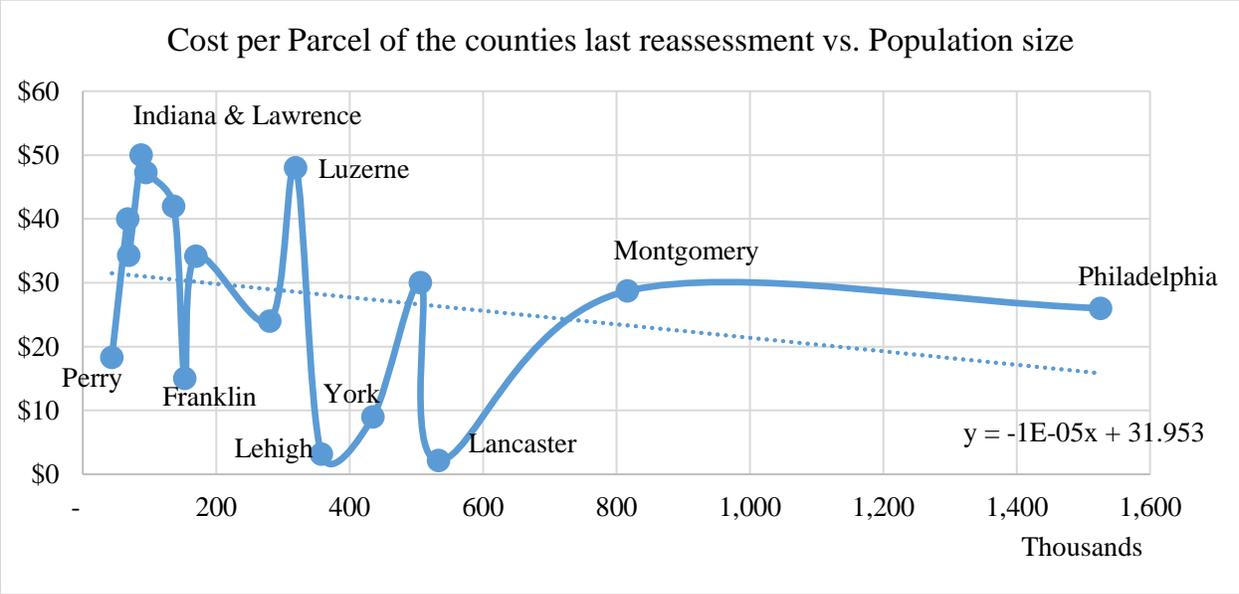
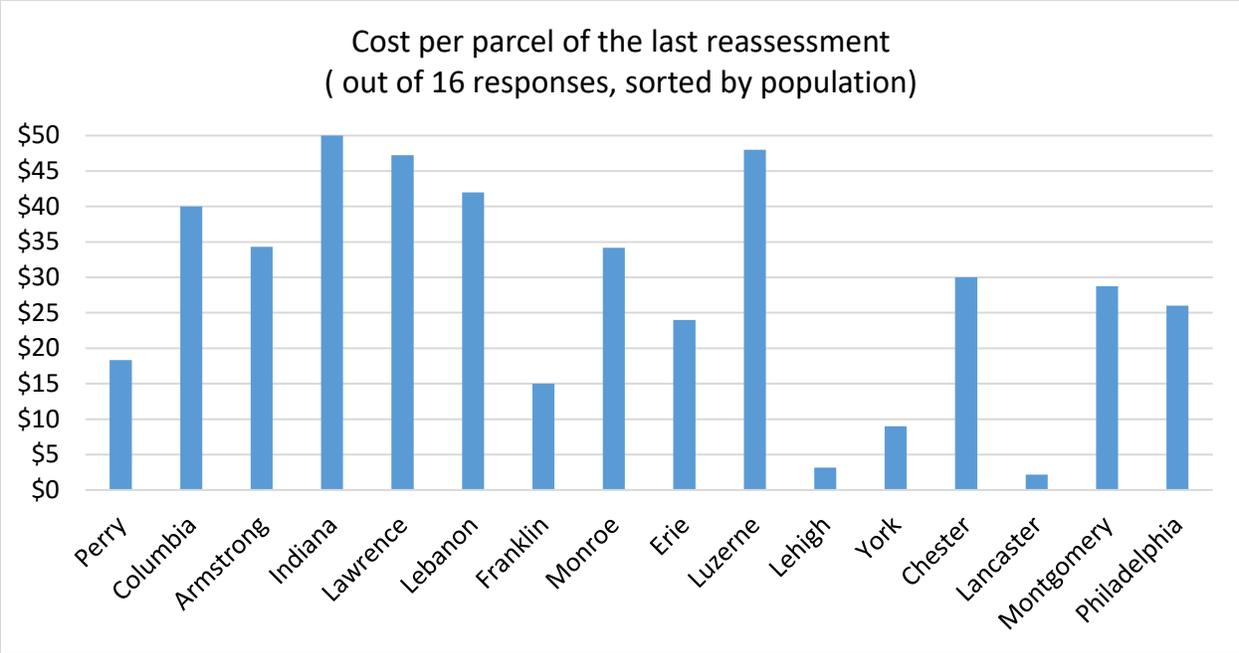


Cost per parcel (\$) vs Reassessment Length  
Efficiency Plot (out of 17 responses)









Q8. What percentage of the last reassessment was outsourced?

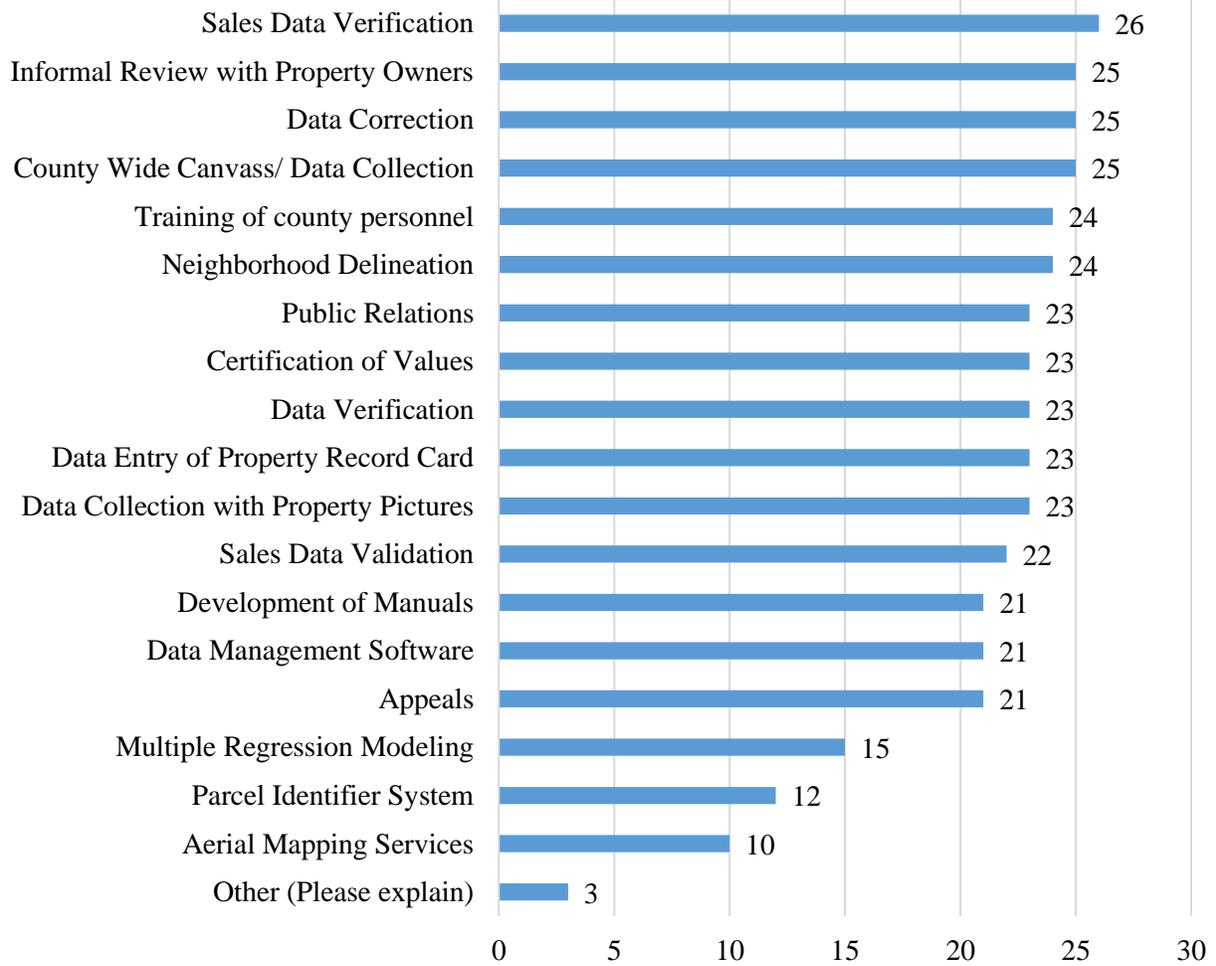
<b>Mean</b>	78.37
<b>Median</b>	100.00
<b>SD</b>	35.88

## Appendix G

Q9. What task(s) were included in your most recent re- assessment contract? (Please select all that apply)

- County Wide Canvass/ Data Collection
- Neighborhood Delineation
- Data collection with property pictures
- Aerial Mapping Services
- Data Correction
- Data Entry of Property Record Card
- Data Verification
- Sales Data Verification
- Sales Data Validation
- Multiple regression modeling
- Informal Review with property owners
- Certification of Values
- Appeals
- Public Relations
- Data Management Software
- Training of county personnel
- Development of manuals
- Parcel identifier system
- Other (Please explain)

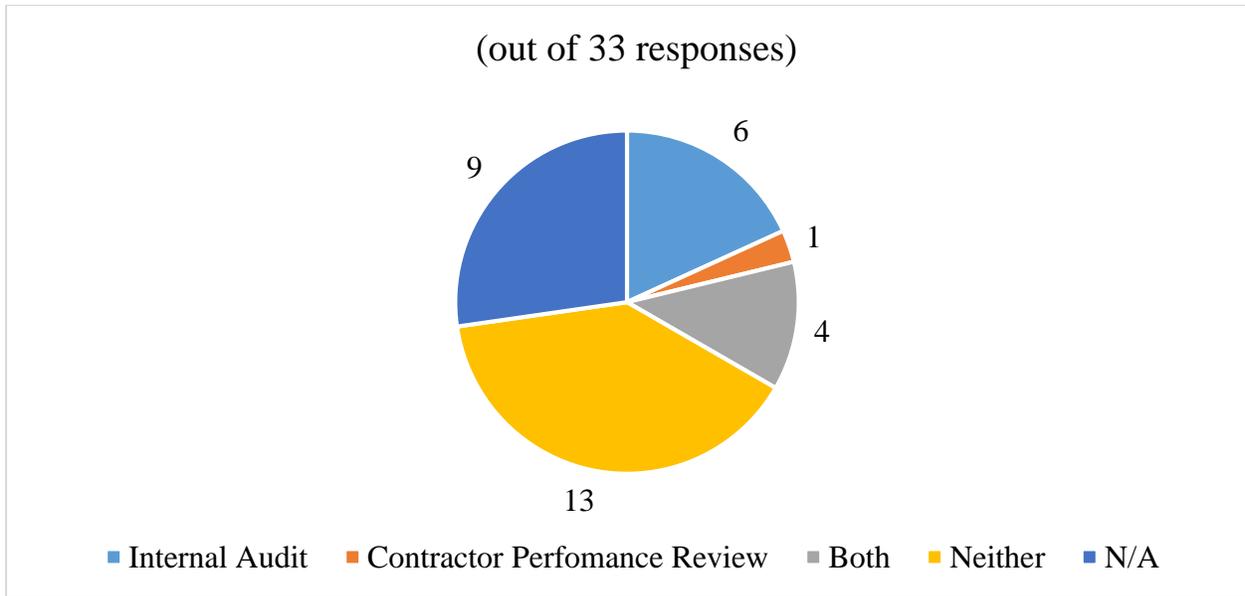
(out of 29 responses)



Appendix H

Q10. Does your county conduct internal performance audits of reassessment practices or contractor performance reviews?

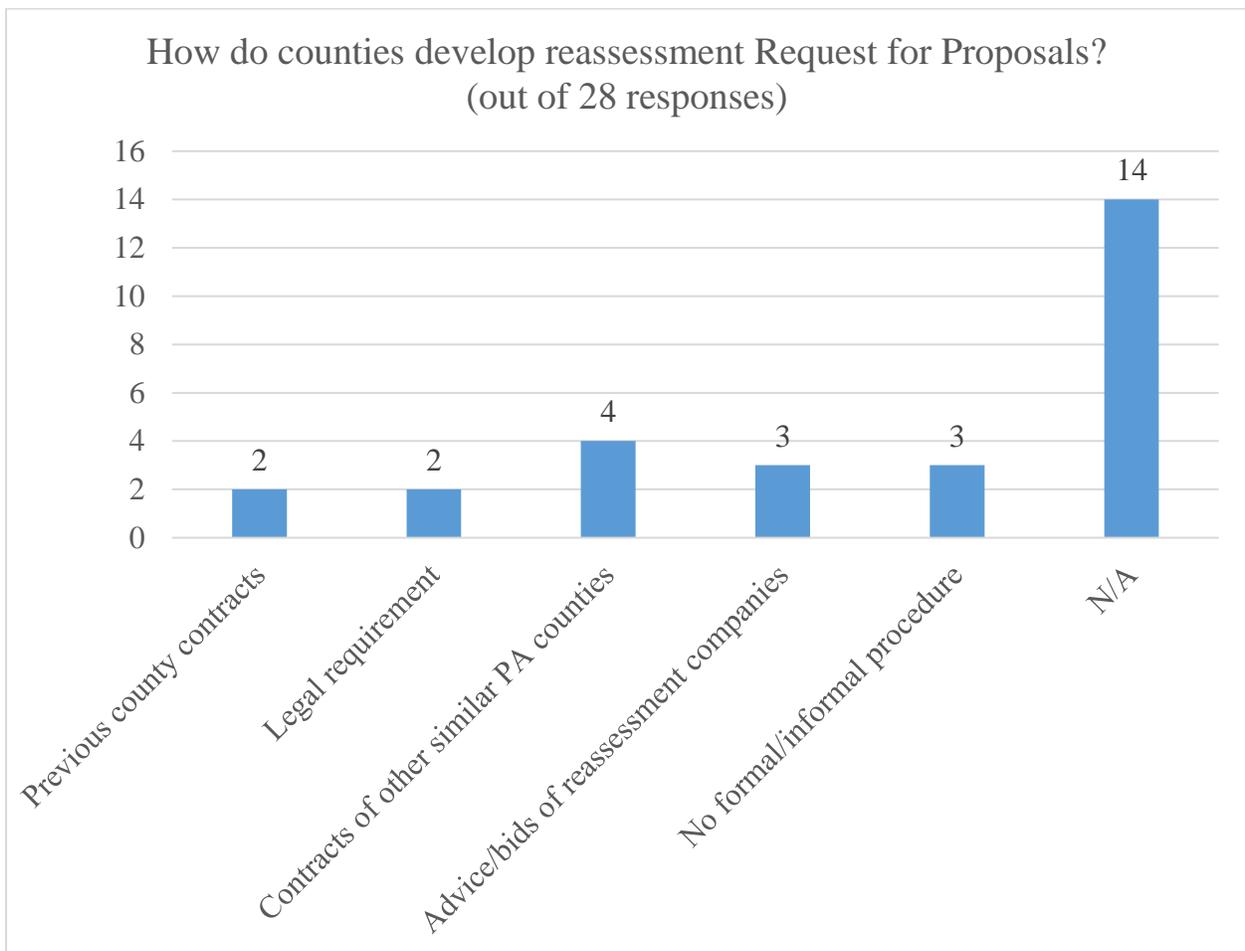
- Internal Audit
- Contractor Performance Review
- Both
- Neither
- N/A



Appendix I

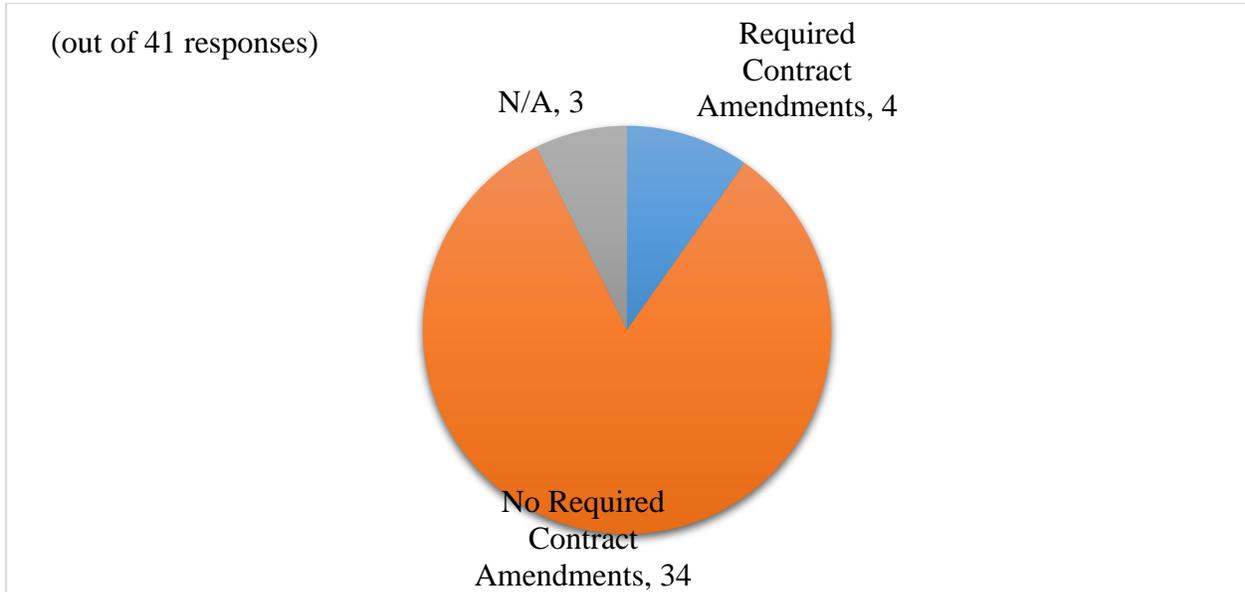
Q11. How did your county develop a Request for Proposal for a reassessment contract? (Please check all that apply)

- Based on previous county contracts
- Based on the contracts of other similar PA counties
- Based on advice/bids of reassessment companies
- Based on a legal requirement
- No formal/informal procedure
- N/A



Appendix J

Q12. During your last reassessment how many times did your office amend the contract with the assessing agency?



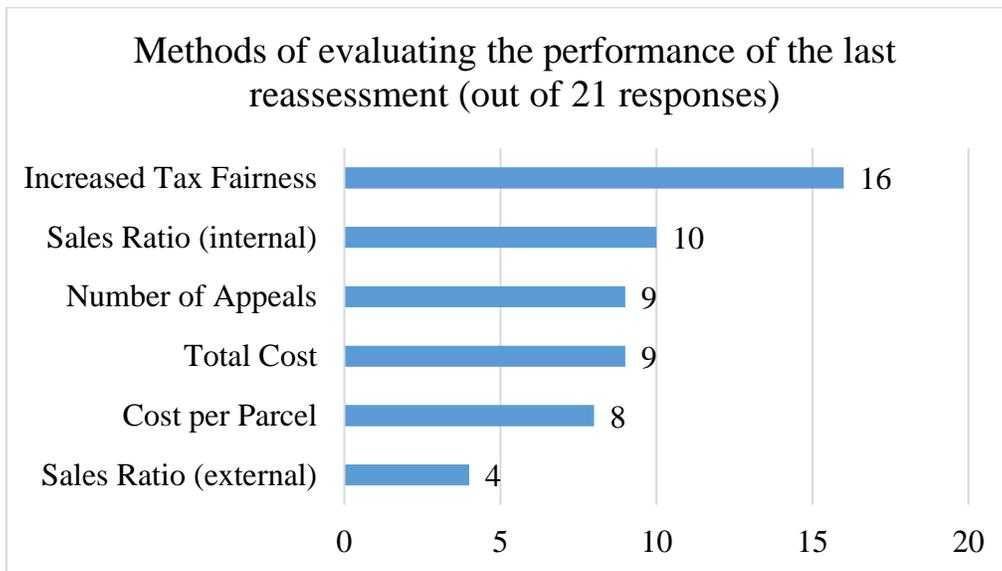
Q13. By how much did the contract changes discussed in the previous question alter the total price of the last reassessment? (Dollar Value, no commas please)

-Insufficient data reported to draw any statistics from this question.

Appendix K

Q14. How did your office evaluate the performance of the last reassessment? (Please check all the apply)

- Increased Tax Fairness
- The number of reassessment appeals
- Total cost to the county
- Cost per parcel
- Sales Ratio Studies conducted internally
- Sales Ratio Studies conducted externally
- N/A



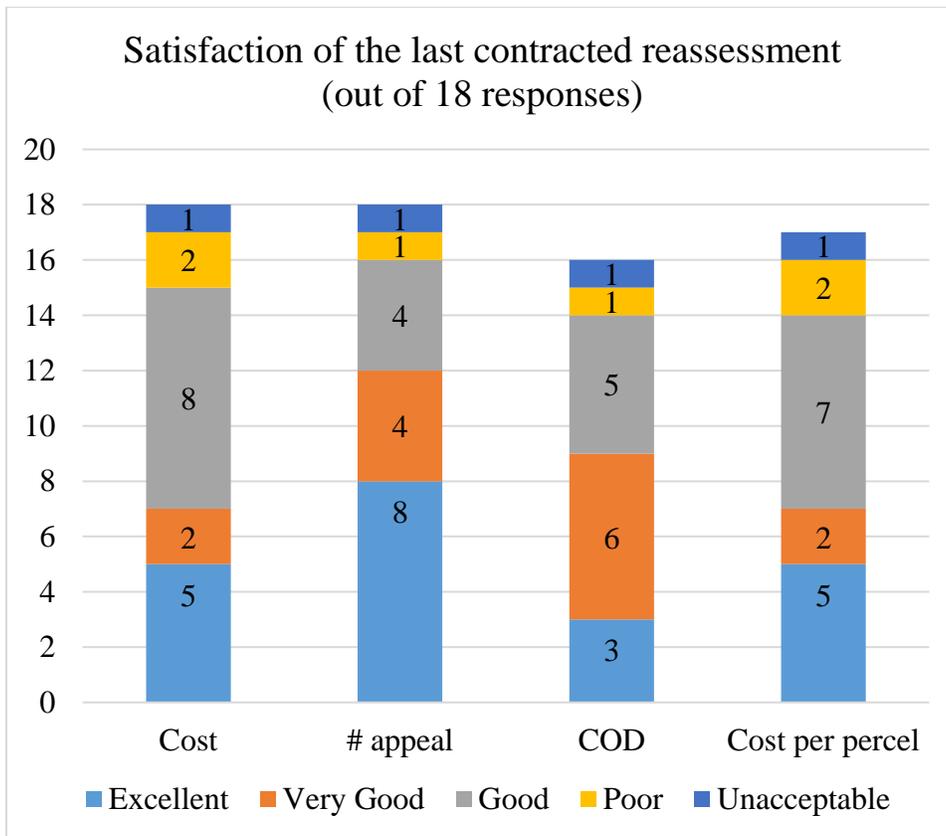
Appendix L

Q15. Please discuss how satisfied your office was with the work of the last contracted reassessment?

**Satisfaction Rating**

Rate each as- Excellent, Very Good, Good, Fair, Poor, or Unacceptable

Total Cost of Reassessment	
Number of Reassessment Appeals	
Coefficient of Dispersion	
Cost per Parcel	

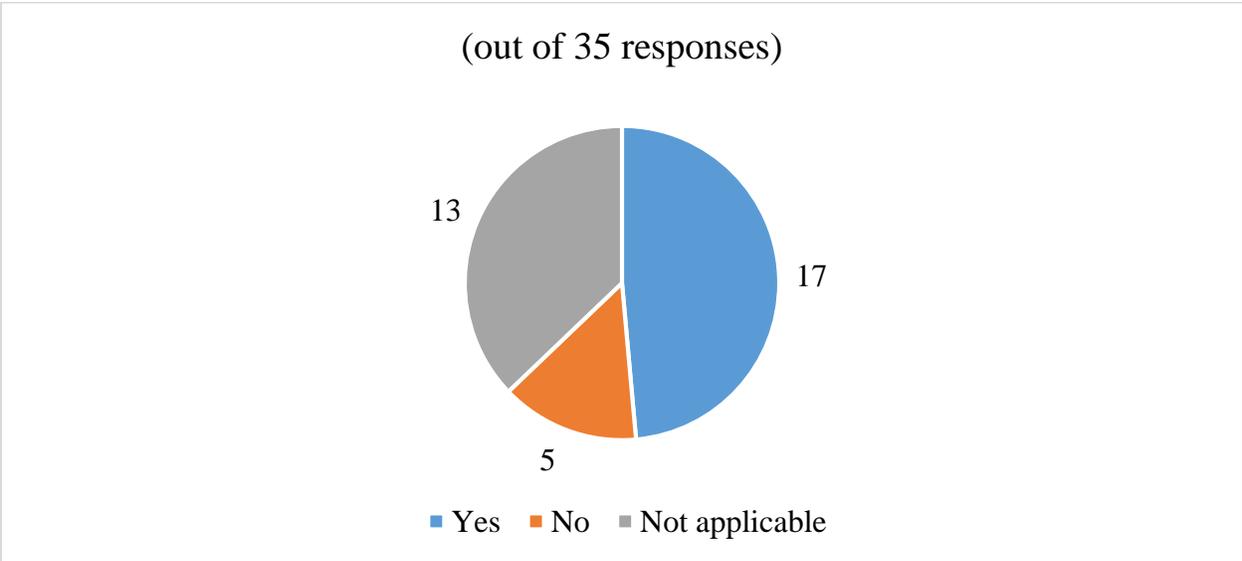


	Cost	Number of Appeals	COD	Cost per Parcel
Excellent	5	8	3	5
Very Good	2	4	6	2
Good	8	4	5	7
Fair	0	0	0	0
Poor	2	1	1	2
Unacceptable	1	1	1	1
Total responses	18	18	16	17
Not answered	23	23	25	24
Satisfaction	39%	67%	56%	41%

Appendix M

Q16. Does your county currently follow the International Association of Assessing Officers guidance on best practice standards for reassessment quality?

- Yes
- No
- N/A

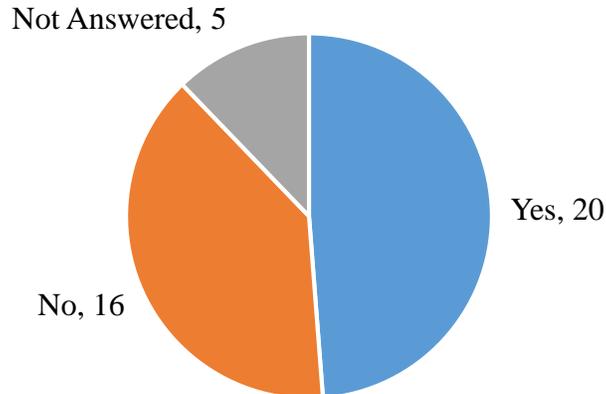


Appendix N

Q17. Have you contracted for or are you currently considering the purchase of data management/reassessment software?

- Yes
- No

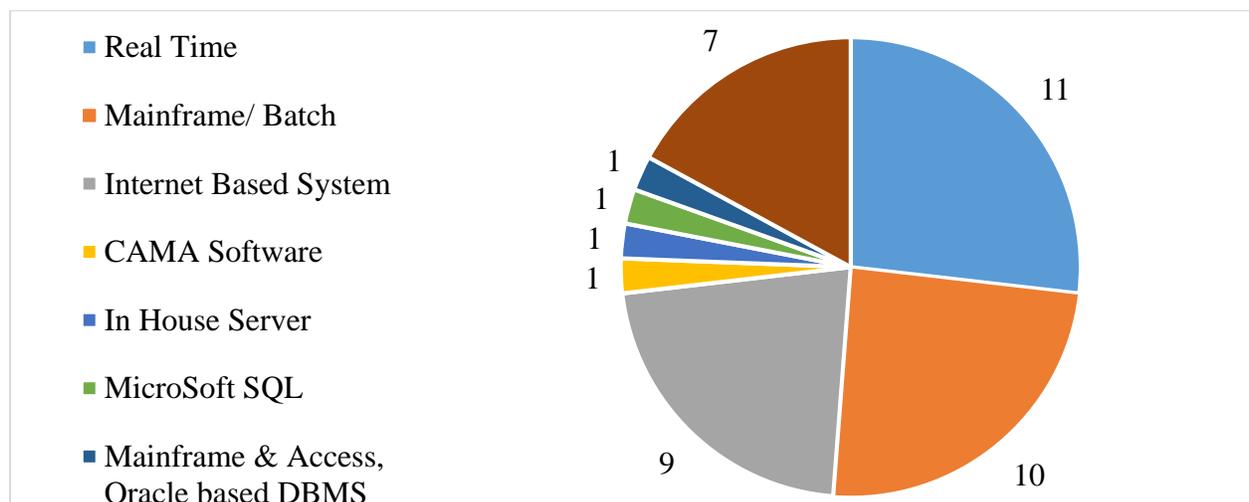
(out of 41 responses)



Appendix O

Q18. What type of data management system does your county currently utilize?

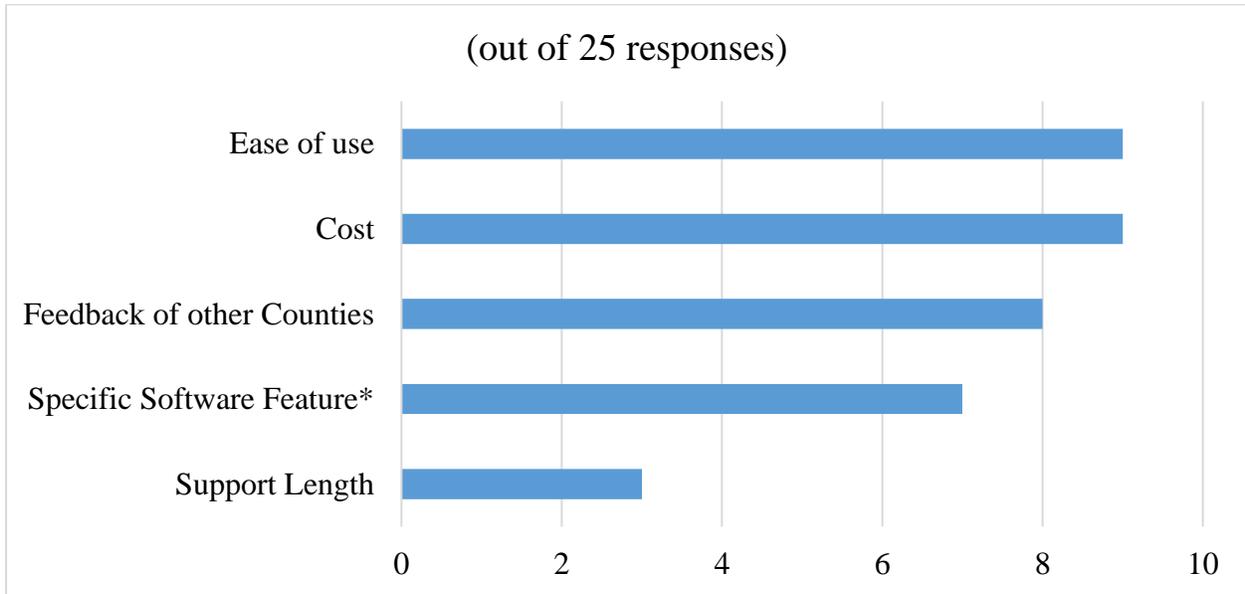
- Mainframe/ Batch
- Real Time
- Internet Based System
- Other- Please Explain



Appendix P

Q19. What were the primary decision criteria for choosing your specific reassessment management software package?

- Cost
- The length of the contracted maintenance support
- The ease of use of the software
- Based on the feedback of other counties
- A specific software feature- please explain
- N/A



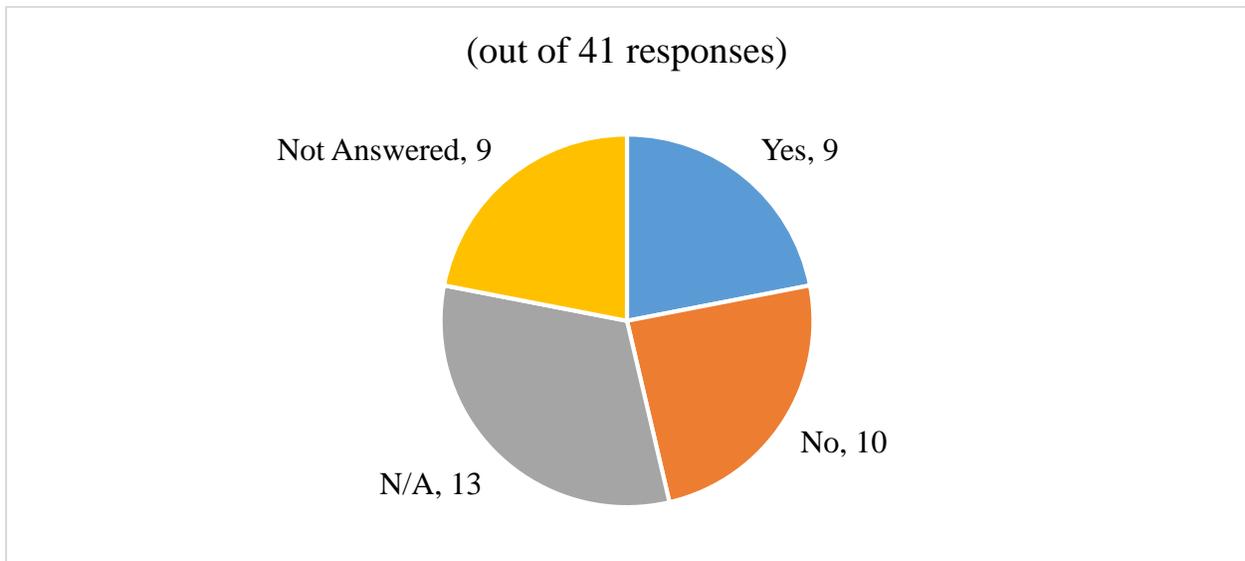
Other software selection factors cited by counties include-

- Enhanced Modeling Capabilities
- Compatible with State Required Reports
- Only bidder, after original conversion failure
- Replication of current reassessment base year values
- Ease of transition/upgrades due to long term relationship with the contractor

## Appendix Q

Q20. Does your current reassessment software package include multiple regression modeling?

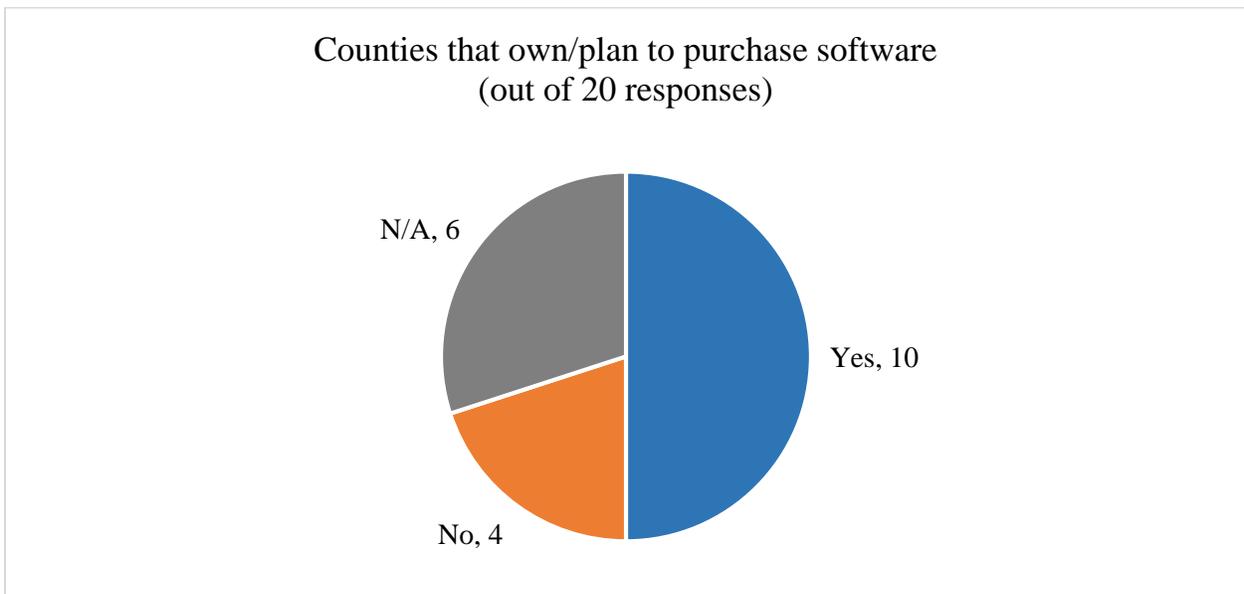
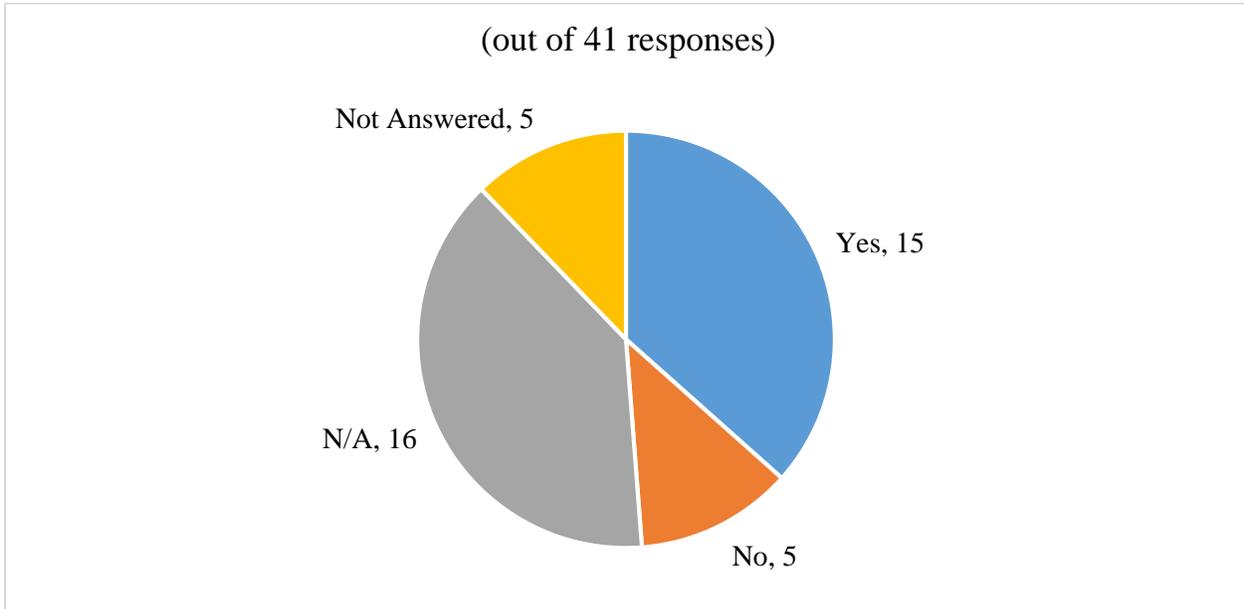
- Yes
- No
- N/A



Appendix R

Q21. Did the contractor provide adequate training and education of county personnel in use of the new system?

- Yes
- No
- N/A

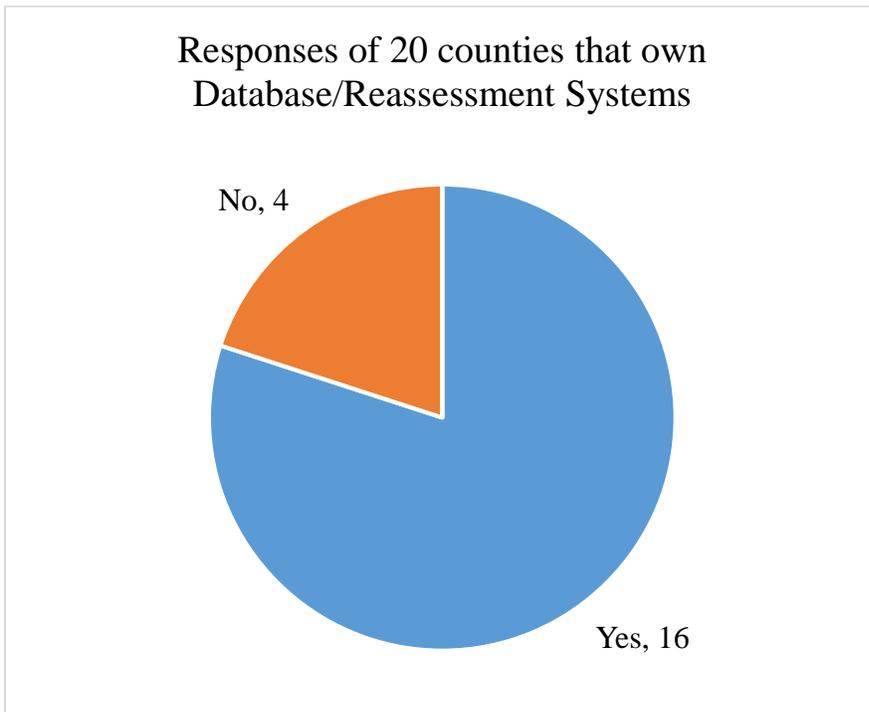
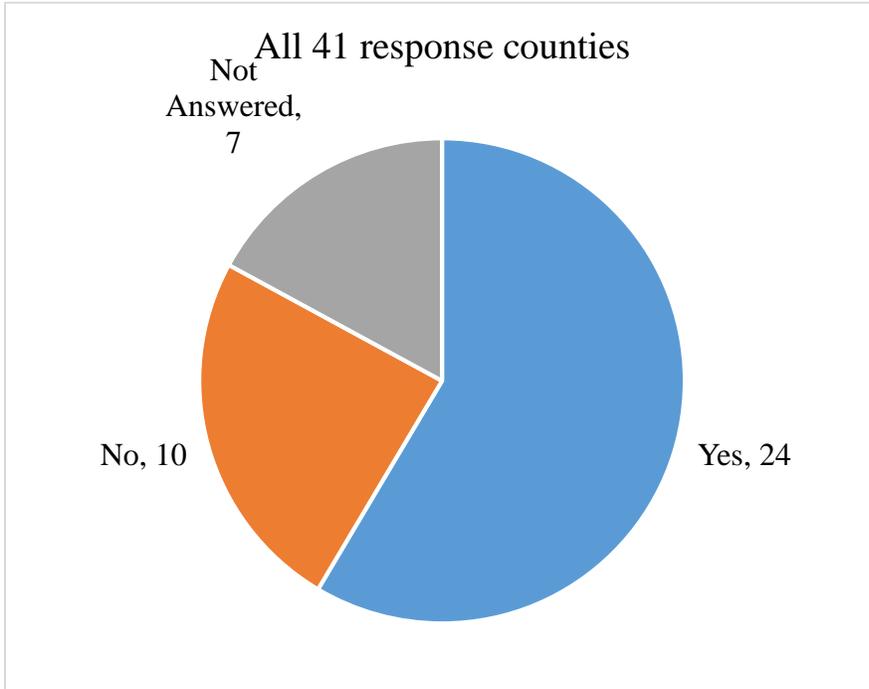


Appendix S

Q22. Are all of your county reassessment systems and data records automated?

Yes

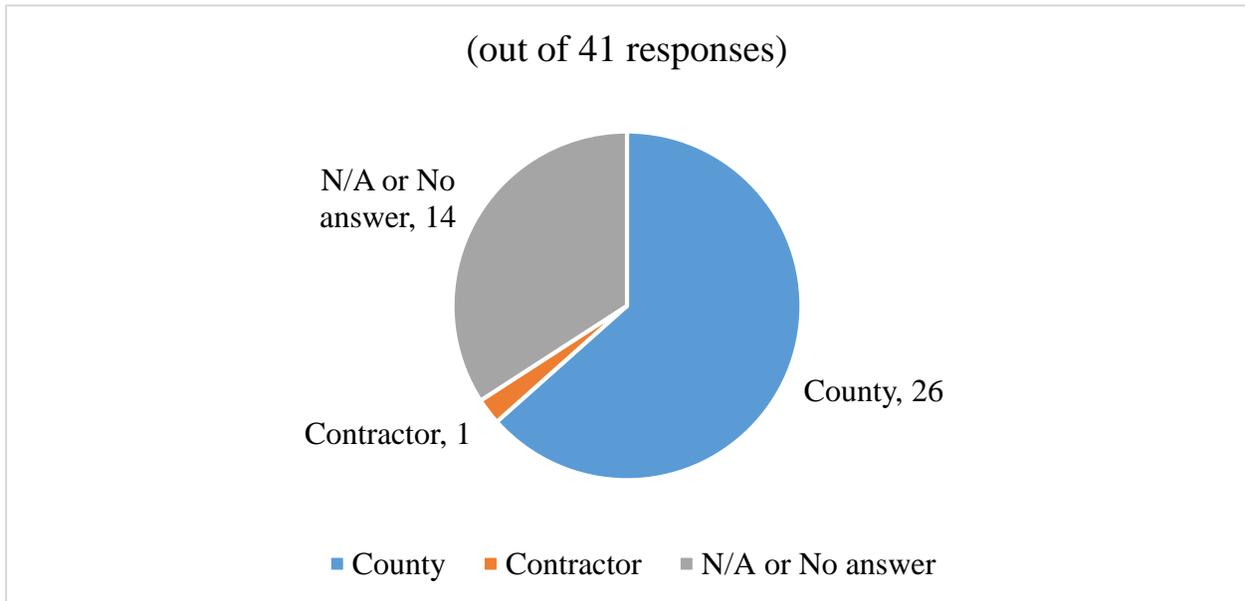
No



Appendix T

Q23. Who owns the data on your contracted reassessment system?

- The county
- The contractor
- N/A

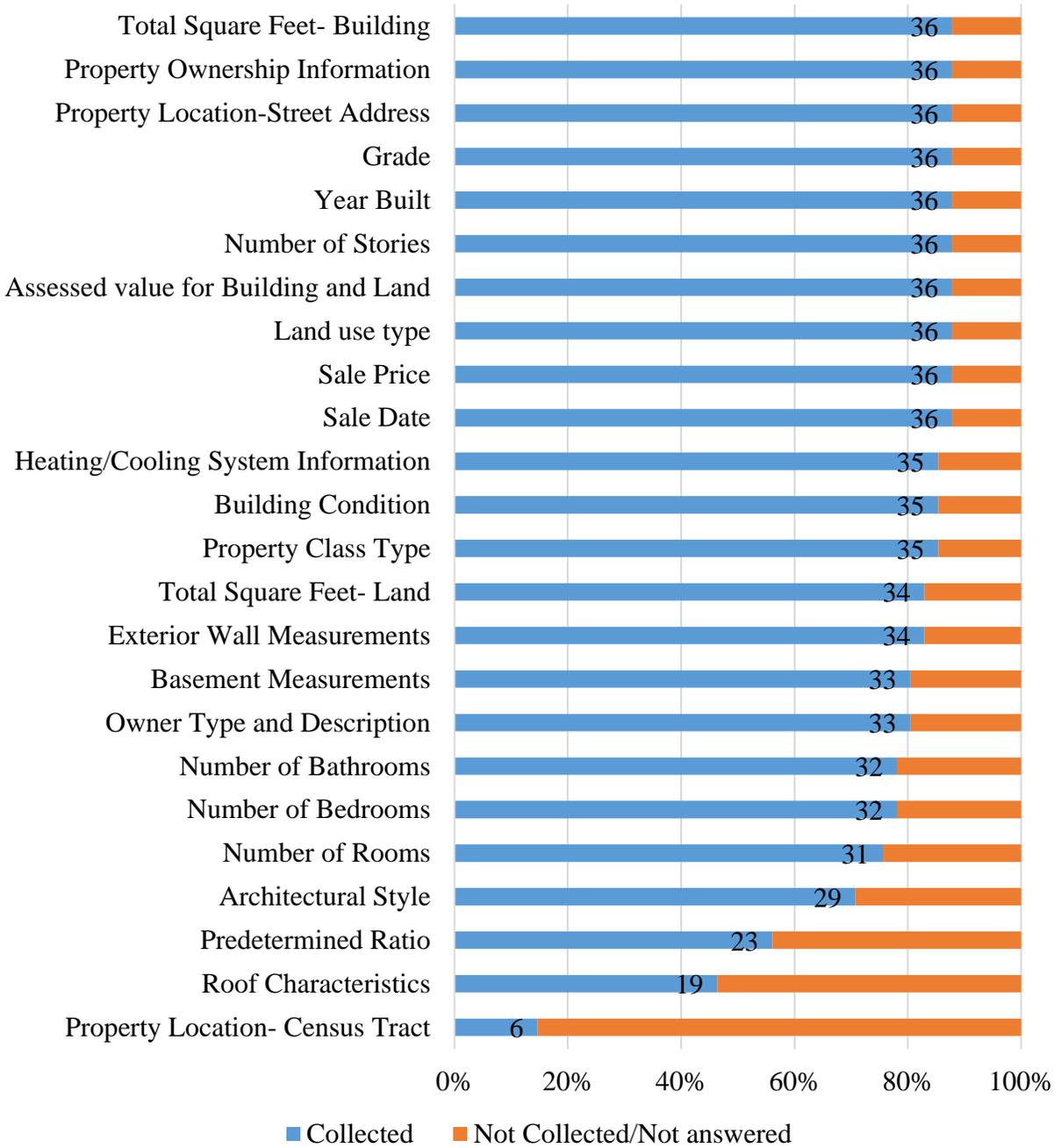


## Appendix U

Q24. What data does your county collect and store on each assessed property? (Please select all that apply)

- Tax Status
- Sale Date
- Sale Price
- Owner Type and Description
- Property Class Type
- Land use type
- Assessed value for Building and Land
- Predetermined Ratio
- Architectural Style
- Number of Stories
- Year Built
- Exterior Wall Measurements
- Roof Characteristics
- Basement Measurements
- Grade
- Building Condition
- Number of Rooms
- Total Square Feet- Land
- Number of Bedrooms
- Number of Bathrooms
- Heating/Cooling System Information
- Property Location-Street Address
- Property Location- Census Tract
- Property Ownership Information
- Total Square Feet- Building

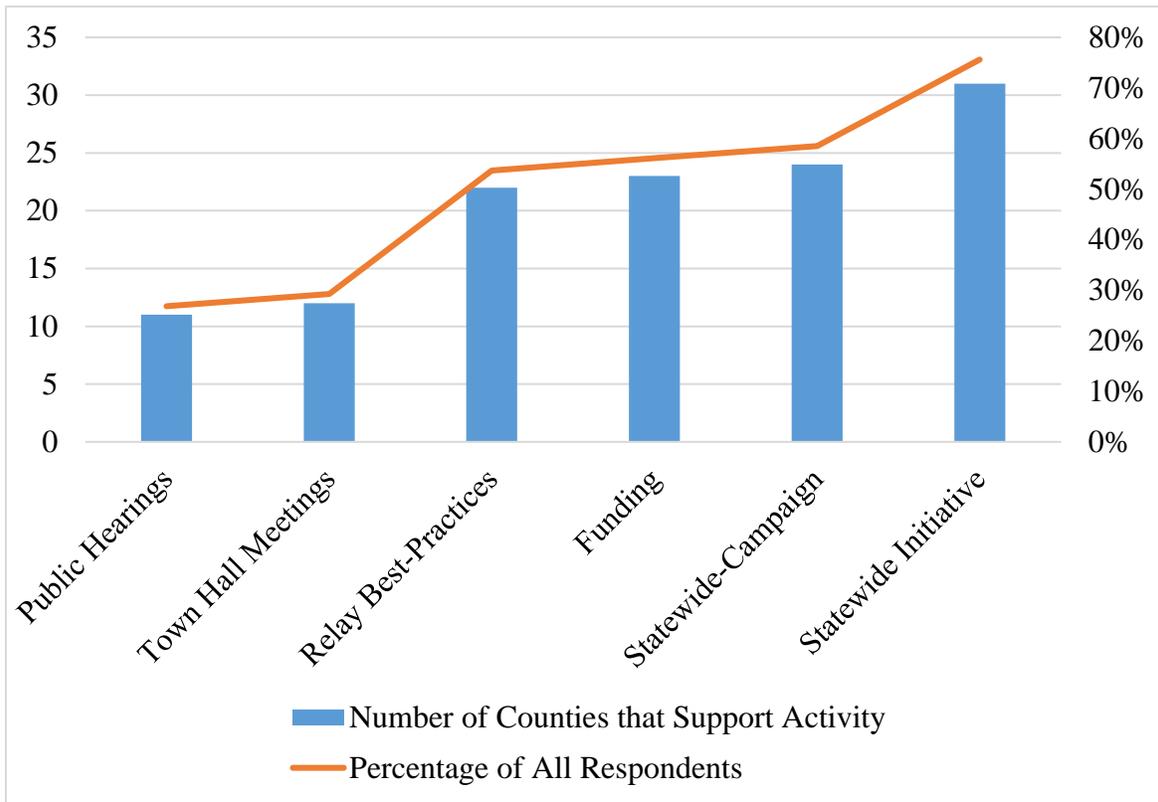
(out of 36 responses)



Appendix V

Q25. What functions do you believe the state can provide to support a successful reassessment in your county? (Please check all that apply)

- Supporting assessment cost through state funding
- Statewide campaign highlighting the reason and need for reassessment
- Organizing Public Hearings
- Organizing Town Hall Meetings
- Relaying best practices from counties that have built public support for reassessment



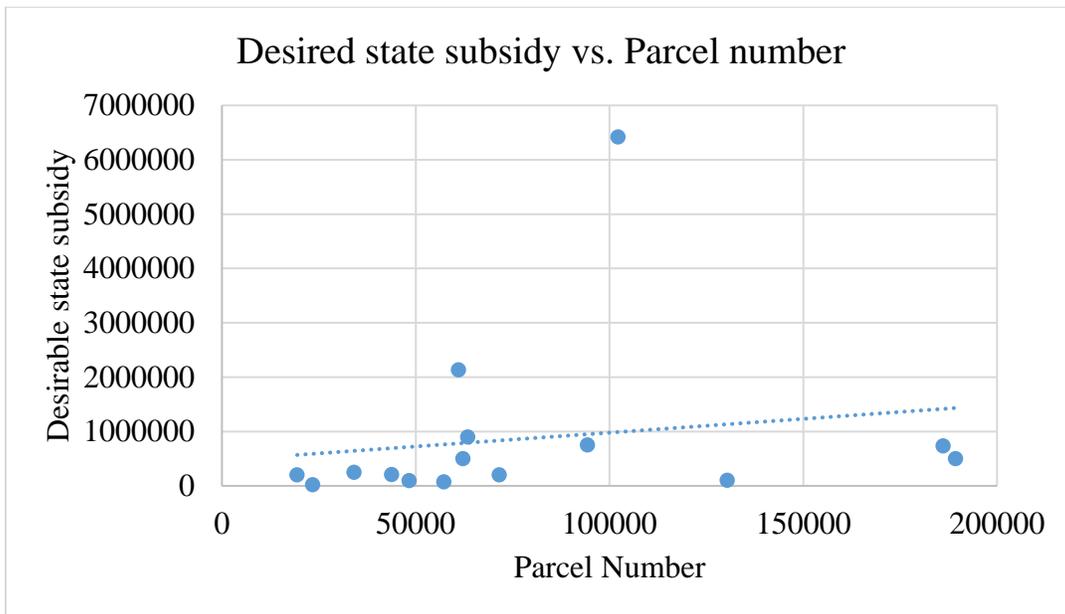
Appendix W

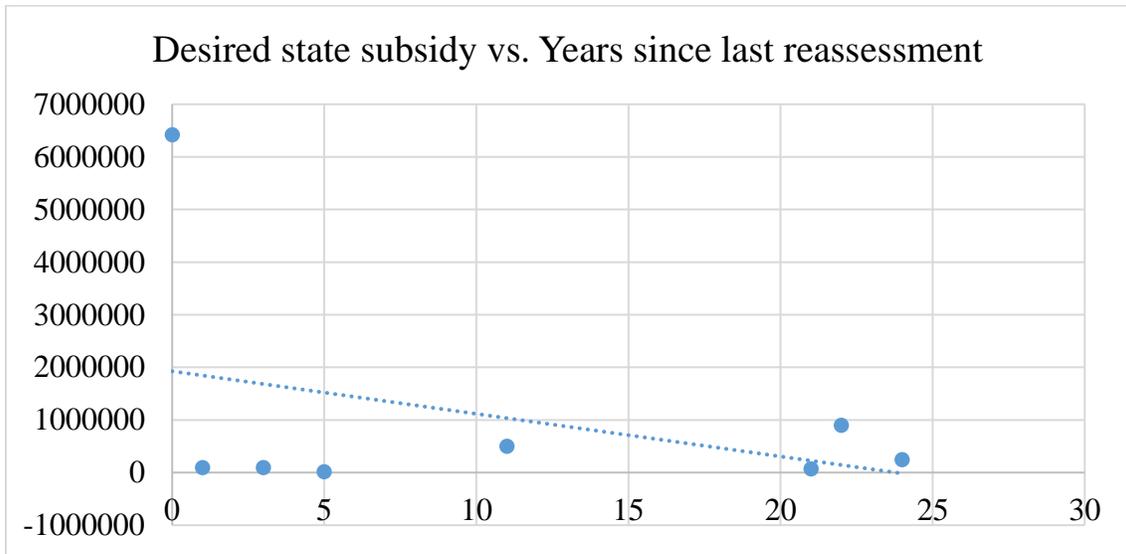
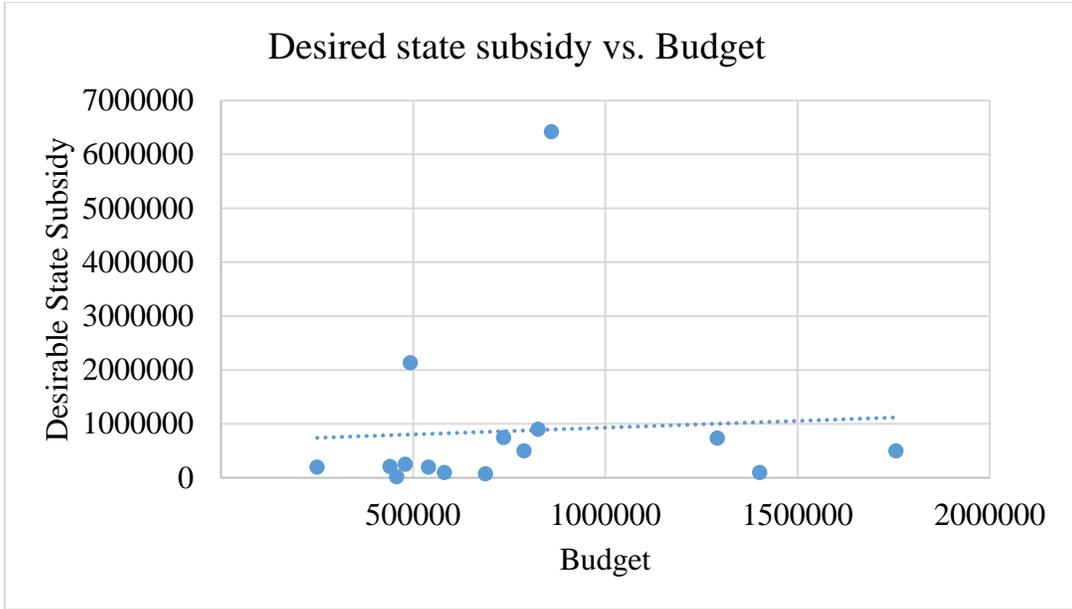
Q26. How much state financial support per year would enable you to maintain your appraisal process?

**Desired State Subsidy / Budget)**

<b>Median</b>	52.1%
<b>Q1</b>	75.8%
<b>Q3</b>	22.5%
<b>Max</b>	746.7%
<b>Min</b>	4.4%
<b>Mean</b>	119.7%

(n=15)

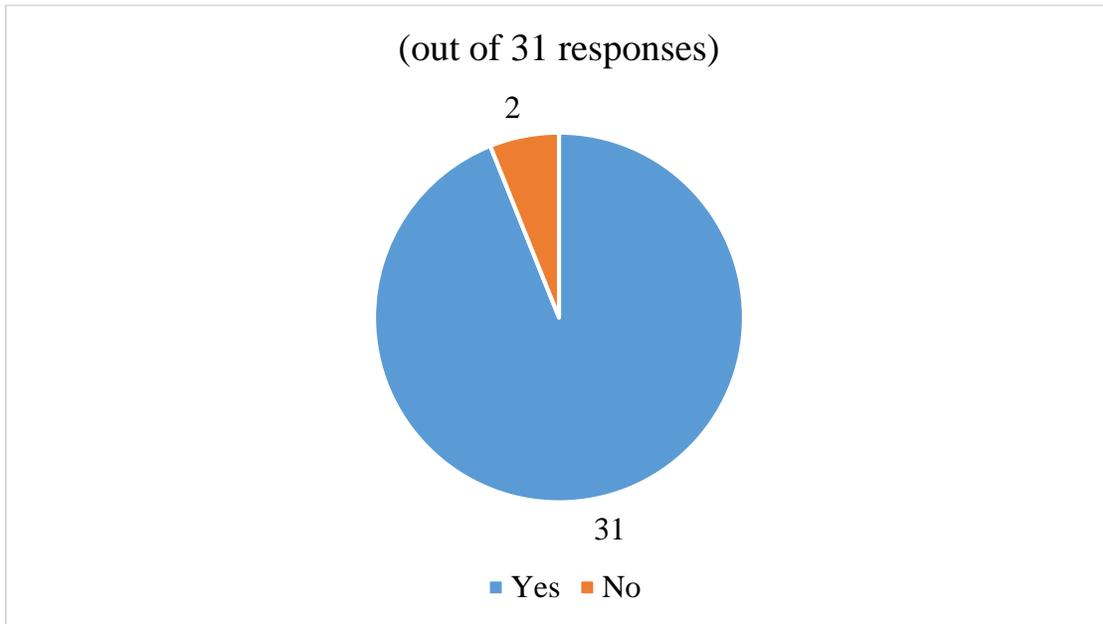




Appendix X

Q27. Would your county support a statewide reassessment and contracting best practices initiative?

- Yes
- No

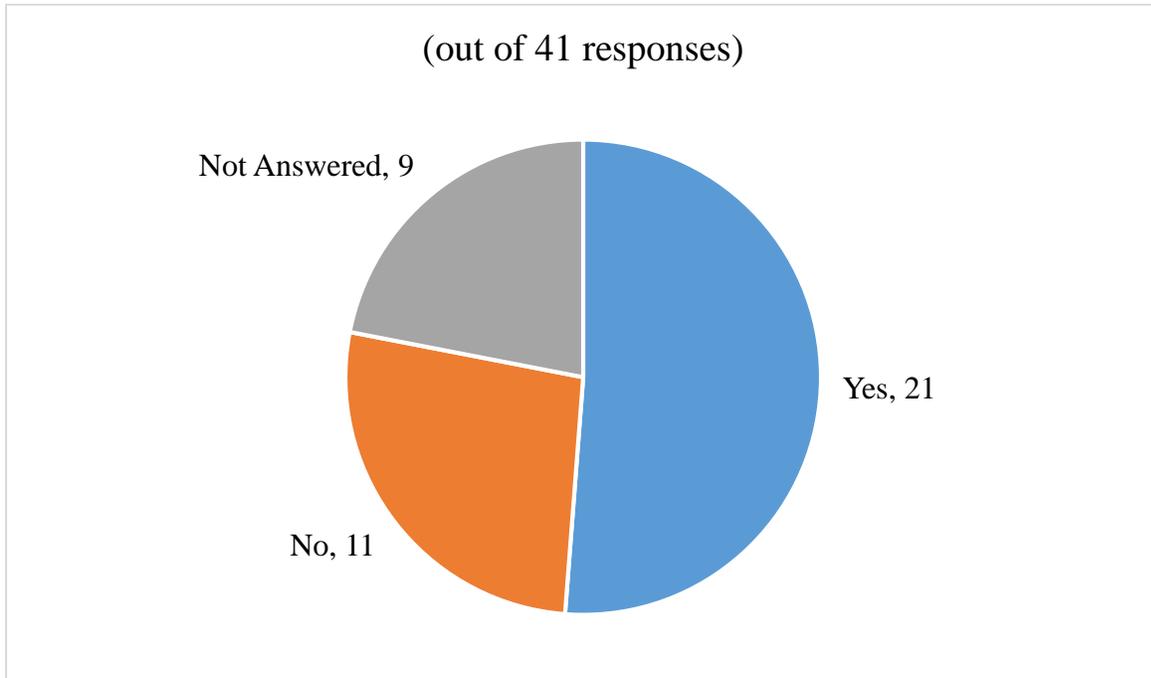


Appendix Y

Q28. Have considerations other than cost precluded performing a reassessment recently?

Yes

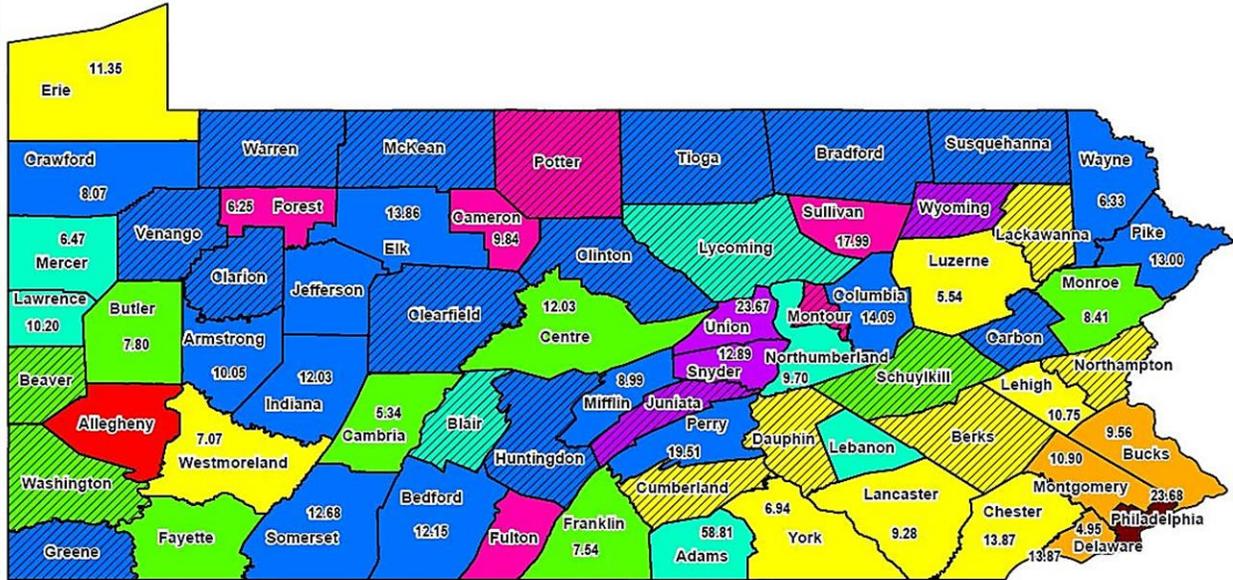
No



Appendix Z

## Reassessment Survey Respondents by County Class Code

(with cost per parcel based on 2015 budget and total county parcel count)



### Pennsylvania County Classes

- First Class Counties
- Third Class Counties
- Sixth Class Counties
- Nonrespondent Counties
- Second Class Counties
- Fourth Class Counties
- Seventh Class Counties
- Second Class Counties 2A
- Fifth Class Counties
- Eighth Class Counties

## Appendix AA

### Glossary

Coefficient of Dispersion- Measures the dispersion or error in assessments from a central tendency. The CLR is used as the central tendency and reflects the average percentage error in assessment.

Base year- The year upon which real property market values are based for the most recent countywide revision of assessment of real property or other prior year upon which the market value of all real property of the county is based for assessment purposes.

Common Level Ratio- The ratio of assessed value to market value established by the board of county commissioners and uniformly applied in determining assessed value in any year.

Reassessment- The process of reevaluating the value of each parcel of land in a county. This process is labor intensive and often expensive. Pennsylvania is one of four states that does not currently have any state-wide standard for when and/or how a county is required to reassess.

Uniformity- All properties in a county, whether residential, commercial, or industrial, will be assessed at the same ratio of assessed value to market value