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# Property Re-assessment on the Horizon?

CONCEPTS, THOUGHTS, PERSPECTIVES, AND PROCESS  
TO BE CONTEMPLATED

**TAXPAYER EQUITY, HORIZONTAL AND VERTICAL EQUITY...**

**...PROTECTING STUDENT EQUITY.**

TIM SHROM, PH. D., PASBO, DIRECTOR OF RESEARCH

# JUST FOR FUN: W. EDWARDS DEMING

- *We must understand Variation*

*Shrink, shrink variation---to reduce the loss*

- *The Process is not just the sum of its parts*

*We can do something about our Problems or continue the way we are.*



# WHY THIS REQUIRES ATTENTION: EXAMPLES OF YEARS BEFORE & YEARS AFTER...3 COUNTIES...AV % CHANGE BY DISTRICT

0.76%	-0.89%	0.24%	564.85%	-0.26%	-0.27%	-0.33%	1.58%
0.15%	0.67%	0.54%	682.37%	0.30%	-1.03%	0.08%	-0.21%
0.24%	0.18%	1.62%	653.71%	-0.24%	0.03%	-0.11%	-1.90%
0.50%	0.34%	0.75%	894.77%	-2.83%	-0.16%	-0.21%	-0.17%
1.61%	1.51%	1.26%	867.35%	-1.46%	-0.25%	-0.31%	-0.31%
0.22%	0.10%	0.57%	666.56%	-1.05%	-0.67%	-0.50%	-0.17%
0.29%	0.51%	0.15%	803.45%	0.88%	-0.77%	-0.25%	-0.67%

-0.40%	1.16%	0.22%	338.85%	-0.29%	-0.62%
0.06%	0.05%	0.01%	562.62%	0.09%	0.69%
-1.44%	0.89%	0.34%	588.11%	-0.11%	0.06%
0.44%	0.37%	0.57%	553.32%	-0.27%	-0.48%

1.96%	2351.96%	1.10%	1.88%	-0.49%	0.16%
1.10%	2538.46%	0.94%	0.24%	-0.09%	0.27%
0.23%	2475.70%	-0.57%	-0.18%	-0.26%	-0.40%
0.12%	1995.01%	-0.70%	0.94%	-0.63%	-0.14%
3.36%	1279.12%	-1.45%	1.92%	0.01%	0.78%
1.36%	2762.29%	-2.30%	-1.06%	-0.33%	-0.16%
1.50%	2677.72%	0.16%	-0.84%	0.10%	-0.99%
4.05%	2390.83%	-5.93%	-0.74%	0.44%	0.67%
-1.35%	2115.53%	-0.77%	0.10%	-0.28%	-0.32%
-0.24%	1925.28%	-0.81%	0.09%	-0.48%	-1.03%
-0.28%	2395.99%	0.92%	-0.64%	-0.59%	-0.50%



-0.12%	0.03%	16.52%	0.11%
0.92%	0.51%	6.22%	2.51%
-2.68%	0.29%	73.72%	-5.01%
3.19%	0.40%	67.64%	-0.24%
3.24%	-0.33%	88.57%	0.45%
0.49%	-0.10%	102.39%	0.09%
-0.02%	-0.46%	64.22%	0.08%
0.79%	1.07%	84.31%	2.55%
0.05%	-0.14%	80.10%	0.34%
0.39%	-1.05%	95.88%	1.88%
-0.01%	-0.93%	78.16%	-0.21%
0.60%	1.78%	97.58%	-0.02%
-0.46%	-0.05%	59.62%	0.34%
-0.23%	-0.47%	74.89%	2.11%
0.68%	-2.00%	62.11%	2.37%
-0.28%	-0.18%	88.84%	-1.43%
-0.26%	-0.45%	67.17%	-0.30%

8.52%	0.73%	25.79%	-5.81%	0.73%
-0.48%	-0.09%	21.13%	-0.38%	0.00%
0.55%	0.84%	26.95%	-0.37%	0.51%
0.79%	0.79%	28.21%	0.89%	0.44%
0.78%	0.50%	27.62%	1.66%	0.65%
1.60%	0.92%	30.29%	2.28%	1.64%
0.92%	0.62%	25.92%	1.34%	0.52%
0.74%	0.50%	29.23%	1.21%	0.97%
0.77%	1.04%	25.26%	1.45%	0.80%
0.42%	-0.09%	34.93%	0.02%	0.20%
1.82%	2.34%	28.34%	2.18%	1.23%
0.77%	0.79%	31.83%	2.80%	1.97%
1.38%	0.71%	28.50%	1.08%	0.92%
1.14%	1.20%	28.00%	2.26%	1.32%
1.22%	0.93%	27.16%	1.21%	0.99%
1.84%	0.89%	32.60%	3.58%	2.29%

**3 more  
Counties...**

2.21%	2.96%	4.32%	38.23%	0.00%	1.18%	0.89%
0.73%	0.40%	0.68%	28.73%	-0.12%	-0.03%	-0.01%
3.39%	2.70%	0.71%	26.43%	0.21%	0.45%	0.07%
3.45%	3.05%	2.42%	23.77%	0.90%	1.52%	2.27%
0.65%	0.95%	0.91%	24.86%	0.19%	0.27%	0.79%
2.59%	1.68%	1.67%	24.96%	0.86%	0.65%	1.48%
32.98%	4.12%	3.06%	37.83%	0.77%	0.29%	0.29%
3.36%	2.44%	5.26%	31.13%	0.15%	0.65%	1.84%
0.49%	1.64%	0.85%	13.09%	0.74%	0.45%	0.82%



# AV GROWTH ACROSS THE BOARD... (STEB DATA)

	2016	2017	2018	2019	2020	2021	2022	7 yr %	Avg % p/yr
104378003 Wilmington Area SD	36.30%	0.99%	0.37%	-26.43%	0.22%	0.19%	0.85%	12.48	1.78
104431304 Commodore Perry SD	0.74%	0.46%	1.30%	0.48%	0.99%	1.04%	0.78%	5.79	0.83
104432503 Farrell Area SD	-1.21%	-0.87%	-0.79%	-0.97%	-0.30%	-4.34%	-5.44%	-13.91	-1.99
104432803 Greenville Area SD	-0.11%	-0.73%	0.32%	0.13%	-0.52%	-0.51%	-0.90%	-2.33	-0.33
104432903 Grove City Area SD	0.32%	1.86%	0.31%	-1.03%	0.32%	1.03%	-0.33%	2.48	0.35
104433303 Hermitage SD	-0.21%	0.85%	0.02%	-0.08%	0.61%	1.58%	-2.43%	0.34	0.05
104433604 Jamestown Area SD	0.30%	0.72%	0.85%	0.58%	0.39%	0.78%	0.57%	4.19	0.60
104433903 Lakeview SD	-0.21%	0.50%	1.90%	1.00%	1.92%	0.61%	0.62%	6.34	0.91
104435003 Mercer Area SD	0.49%	0.03%	1.80%	1.00%	0.67%	0.10%	0.14%	4.22	0.60
104435303 Reynolds SD	0.41%	0.38%	0.29%	0.80%	0.28%	1.22%	0.31%	3.69	0.53
104435603 Sharon City SD	-0.82%	-0.65%	3.10%	-0.42%	-0.39%	-1.62%	-2.34%	-3.15	-0.45
104435703 Sharpsville Area SD	0.19%	0.17%	0.23%	0.00%	0.20%	-0.67%	0.46%	0.57	0.08
104437503 West Middlesex Area SD	0.18%	0.21%	0.15%	-0.24%	1.53%	-0.61%	0.91%	1.13	0.30



# CONCEPT OF SHARES...UNDERSTANDING SHARE CHANGE, REQUIRES KNOWING WHERE YOU ARE NOW.

- Property type composition within an LEA----Residential, Commercial, Ag, Other.
- Political Subdivisions (LEAs & Municipalities) within the county, and within the LEA
- Taxpayers---within the county, the LEA, and their municipality
  
- For the LEA----State and local revenues-----
  - State Basic Education and Special Education subsidy
  - Wage Tax
  - **Property Tax---Assessment Base---Act 1 caps---Board Authority.**



**SCHOOL BOARD TAXING AUTHORITY---PT AS A SHARE OF THE TOTAL BUDGET--- ACT I IS NOT THE DECIDING FACTOR...STRATEGIC USE OF TIME IS.**

Board Tax Authority at X% PT Increase	Property Tax (PT) Approx.Share of Total Budget	1.0%	2.0%	3.0%	4.0%	5.0%
Commodore Perry SD	20.0%	0.20%	0.40%	0.60%	0.80%	1.00%
Farrell Area SD	15.0%	0.15%	0.30%	0.45%	0.60%	0.75%
Greenville Area SD	24.0%	0.24%	0.48%	0.72%	0.96%	1.20%
Grove City Area SD	27.0%	0.27%	0.54%	0.81%	1.08%	1.35%
Hermitage SD	47.0%	0.47%	0.94%	1.41%	1.88%	2.35%
Jamestown Area SD	27.0%	0.27%	0.54%	0.81%	1.08%	1.35%
Lakeview SD	21.0%	0.21%	0.42%	0.63%	0.84%	1.05%
Mercer Area SD	27.0%	0.27%	0.54%	0.81%	1.08%	1.35%
Reynolds SD	23.0%	0.23%	0.46%	0.69%	0.92%	1.15%
Sharon City SD	16.0%	0.16%	0.32%	0.48%	0.64%	0.80%
Sharpsville Area SD	26.0%	0.26%	0.52%	0.78%	1.04%	1.30%
West Middlesex Area S	26.0%	0.26%	0.52%	0.78%	1.04%	1.30%



# REASSESSMENT BOTTOM LINE ---- MILL CONVERSION IS REVENUE NEUTRAL---WITH SOME CAVEATS

- Act I rate---is the Act I rate from the **PRIOR FY** (FY before reassessment implementation)
- Mill conversion in theory is the “equivalent” millage collection value on the Same baseline of properties PRE reassessment...
- Interim tracking----Should NOT include natural tax duplicate growth of the current FY prior to mill conversions --- requires math, science, and art.
- Counties post January 1 duplicate - need “both” year values!!!
- Must know commercial/industrial property impact...drive Appeal needs PRIOR to mill re-set---LERTAs, PILOTs, ETC...
- Encourage warranted appeals pre-mill re-set...
  - How many appeals?? **As many as it takes...**
- Act 319 Clean and Green---participation levels now?? And post Reassessment....should be higher!!!
  - C & G Values will change too... Ratio changes
- MC rebalance issues will need to be managed
- HS and FS exempt values realigned





# EXCLUDE ANNUAL GROWTH --- USE PRIOR YEAR INDEX

Effective: June 27, 2006

Westlaw

53 P.S. § 6926.327

Purdon's Pennsylvania Statutes and Consolidated Statutes Currentness  
Title 53 P.S. Municipal and Quasi-Municipal Corporations  
Part I. General Municipal Law  
Chapter 24B-1. Taxpayer Relief Act  
    ☞ Chapter 3. Taxation by School Districts (Refs & Annos)  
        ☞ Subchapter C. General Tax Authorization  
            → § 6926.327. Property tax limits on reassessment

Notwithstanding any other provision of law, including this act, after any county makes a countywide revision of assessment of real property at values based upon an established predetermined ratio as required by law or after any county changes its established predetermined ratio, a board of school directors in a school district located within that county which, after July 1, 2006, for the first time levies its real estate taxes on that revised assessment or valuation shall for the first year reduce its tax rate, if necessary, for the purpose of having the percentage increase in taxes levied for that year against the real properties contained in the duplicate for the preceding year be less than or equal to the index for the preceding year notwithstanding the increased valuations of such properties under the revised assessment. For the purpose of determining the total amount of taxes to be levied for the first year, the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing houses need not be considered. The tax rate shall be fixed for that year at a figure which will accomplish this purpose. The provisions of section 333 [FN1] shall apply to increases in the tax rate above the limits provided in this section.



## EXAMPLE: COUNTY FILE... (190,000 ROWS)...% AND \$ RANGE OF CHANGE

Property Account Number	Tax Status	Current Assessed Total ( 2016)	Preliminary Assessed Total	clean_gre en_status	Change	Change \$
010-00059-0-0000	Taxable	\$178,500	\$210,800		18.1%	\$32,300
010-00060-0-0000	Taxable	\$112,700	\$156,300		38.7%	\$43,600
010-00491-0-0000	Taxable	\$181,000	\$179,100		-1.0%	(\$1,900)
010-00561-0-0000	Taxable	\$159,500	\$161,800		1.4%	\$2,300
010-00742-0-0000	Taxable	\$87,500	\$91,400		4.5%	\$3,900
010-00813-0-0000	Taxable	\$124,300	\$136,000		9.4%	\$11,700
010-01005-0-0000	Taxable	\$170,000	\$186,500		9.7%	\$16,500
010-01064-0-0000	Taxable	\$168,200	\$228,100		35.6%	\$59,900
010-01065-0-0000	Taxable	\$136,000	\$129,000		-5.1%	(\$7,000)
010-01110-0-0000	Taxable	\$21,500	\$31,300		45.6%	\$9,800
010-01112-0-0000	Taxable	\$120,700	\$155,400		28.7%	\$34,700
010-01389-0-0000	Taxable	\$160,600	\$160,400		-0.1%	(\$200)
010-01614-0-0000	Taxable	\$21,500	\$31,300		45.6%	\$9,800
010-01636-0-0000	Taxable	\$127,800	\$106,100		-17.0%	(\$21,700)
010-01661-0-0000	Taxable	\$136,600	\$160,600		17.6%	\$24,000
010-01687-0-0000	Taxable	\$26,400	\$38,700	Renewed	46.6%	\$12,300
010-01706-0-0000	Taxable	\$148,500	\$216,800		46.0%	\$68,300
010-01774-0-0000	Taxable	\$99,200	\$130,000		31.0%	\$30,800
010-01778-0-0000	Taxable	\$20,900	\$36,500		74.6%	\$15,600
010-01845-0-0000	Taxable	\$107,000	\$116,700		9.1%	\$9,700

Observing large dollar (or %) changes may indicate Natural Growth (interims) that should be excluded in the mill re-set process.



# APPEALS AS PART OF THE REASSESSMENT PROCESS

*Office Use*

Appeal No.: \_\_\_\_\_

**ASSESSMENT APPEAL**  
**Lancaster County Board of Assessment Appeals**  
150 North Queen Street, Suite 310  
Lancaster, PA 17603

## 2018 Reassessment Appeal Form

PLEASE TYPE OR PRINT:

Owner(s) Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
Street/No. City State Zip

Location of Property Appealed: \_\_\_\_\_

Street/No. Municipality (City/Twp./Borough)

Account Number: \_\_\_\_\_ New 2018 Reassessment Value: \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_ Date of Purchase \_\_\_\_\_ Acreage \_\_\_\_\_

Do the County records accurately describe your property? Yes \_\_\_ No \_\_\_

If unsure you may visit the County website @ [www.co.lancaster.pa.us/ta](http://www.co.lancaster.pa.us/ta).

Owner's Opinion of Fair Market Value (**REQUIRED**) \$ \_\_\_\_\_

**Property Type: Check/Fill Out Proper Classification/Information Below:**

RESIDENTIAL \_\_\_\_\_ COMMERCIAL/ INDUSTRIAL \_\_\_\_\_ VACANT LAND \_\_\_\_\_ OTHER \_\_\_\_\_

Single Family \_\_\_\_\_ Office \_\_\_\_\_ Warehouse \_\_\_\_\_ # Acres \_\_\_\_\_

2 Unit \_\_\_\_\_ Apartments \_\_\_\_\_ Other \_\_\_\_\_ Present use of land \_\_\_\_\_

3 Unit \_\_\_\_\_ Manufacturing \_\_\_\_\_ Zoning \_\_\_\_\_

4 Unit \_\_\_\_\_ Retail \_\_\_\_\_

OWNER OCCUPIED \_\_\_\_\_ TENANT OCCUPIED \_\_\_\_\_ MONTHLY RENT \_\_\_\_\_

Has there been an independent appraisal of this property for any purpose within the last 12 months? \_\_\_\_\_ If yes, date \_\_\_\_\_

Estimated \$ Value \_\_\_\_\_ If older than 12 months, date of last appraisal and \$ value \_\_\_\_\_

For farm related properties, every Appeal is an appeal of the Fair Market Value. If you wish to appeal the contributory value of farm buildings for Act 319, please check here \_\_\_\_, and initial here \_\_\_\_\_.

Reason for this appeal (please document all claims): \_\_\_\_\_

(Use back of form for additional space)

You are appealing the assessed value of your property – not the amount of tax responsibility.

Please note that each municipality differs in total tax rates charged to property owners in their jurisdiction.

The undersigned hereby requests a formal hearing of appeal of assessment before the Board of Assessment Appeals in its Office, 150 N. Queen Street, Suite 310 Lancaster, PA. 17603 I/We understand that false statements herein are made subject to the penalties of 18 Pa., C.S. Section 4904, relating to unsworn falsification to authorities.

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

(PROPERTY OWNER)

THIRD PARTY MAILING ADDRESS \_\_\_\_\_

**PLEASE REMEMBER TO:**

\*Fill the appeal form out in full

\*Sign and date the form.

Use back of form if necessary for additional information

\*Please submit all evidence with this appeal form.

\*Please list any dates that you are unavailable on this form and we will try to accommodate you.

\*For ADA accommodation, please see <http://co.lancaster.pa.us/575/Accessibility> and kindly notify us in advance. Thank you.



# COUNTY WILL ISSUE RULES AND REGS FOR APPEALS ( FMV: FAIR MARKET VALUE)

- Who may appeal...POA...attorney
- Deadlines to appeal (40 days of mail date?)
- Procedure for appeal...forms...available where
- Records reflect the property?
- Realtor MV analyses, sales data, sq. footage, location, style, time...
- Notice of hearing dates... ( 20 day lead?)
- FMV – legal definition: The most probable price which a property will sell for in a competitive and open market (Amount of taxes paid or to be paid are not considered)
- Corporations vs residential vs rental properties
- Burden of proof is appellants—with credible evidence

Bottom line....help your constituents “prepare and get ahead”



# COMMUNICATION IS THE MOST IMPORTANT ASPECT TO MANAGE DURING THE PROCESS OF REASSESSMENT

## Communicate

- With County Assessment Office Reps including Commissioners--- regular updates should be scheduled---taxpayers—
  - target large property owners/corporations ...they need to understand the numbers & process....NOT react in year two.
- With local GA Reps and staff---Districts do not receive MORE money---it is a tax shift.
- With municipal leadership ---they do not have an Act I rate to deal with...



## ...COMMUNICATE...

- To the board of directors (agenda the item regularly)
- To leadership team and staff---Taxpayer fairness/uniformity matters...drive the narrative
- You know your local tax payers and targeted sub groups—community leaders
- Residential / Rental complexes and their local reps or owners
- Agriculture community; Act 319 and Clean and Green ...County office capacity cannot be built “later”-  
-- What are Participation levels now? Impact of new values post re-assessment?
- Commercial / Industrial community (not just the large...but the many)
- Other communities...other property types? (vacation homes /hunting camps/mobile home communities)
- To target large taxpayers...



**AFTER REASSESSMENT -- VALID APPEALS AND OR ACT 319  
PARTICIPATION INCREASES POST IMPLEMENTATION WILL :**

- **Commercials/Industrials : Will reduce your tax duplicate**
- **Act 319 Ag Clean and Green : Will reduce your tax duplicate**



# YOU CANNOT OVER COMMUNICATE!

Encourage warranted Appeals---DO NOT SELL THIS PROCESS SHORT!!!!

- County expectation: staff and build the (appeal process) & schedule accordingly with error towards over design....**timing is always tight**
- Appeals.....as many as needed...BEFORE you re-set millage
  - Fairness matters.....short run and long run...property owners need information to decide whether to appeal or not...
  - Tax Duplicate shares---on several fronts,WILL shift;
    - ***Share shift is not just between tax payers, but between Muni levels, property type levels; within district, and within the entire county...county can often afford late appeals...but a muni or district may not be able to***
  - District tax collection is revenue neutral; Until Year Two and beyond...
    - Mills will drop to correlate with the increase of the districts total assessed value as it approximates Market value--- Appeals follow in year two for those with “Tax” shock.
  - ***Assessed values will move to be closer to actual Market Value***
- Post examples on your web site; put updates on the public board meeting agendas





## TERMS YOU MAY WANT TO KNOW — MAY NEED TO KNOW

- CLR
- CLR factor
- COD
- ASR
- PRD
- PDR



# STEB REPORT---BASE YEAR & PREDETERMINED RATIO YEAR (PDR)

	Base Year	Reassessment	PDR	Ratio change
28.Franklin	1961	1961	100%	2001
35.Lackawanna	1968	1968	100%	NO
10.Butler	1969	1969	100%	2009
20.Crawford	1985	1971	75%	N/A
9.Bucks	1972	1972	100%	2005
11.Cambria	1972	1972	100%	2005
49.Northumberland	1972	1972	100%	2005
55.Snyder	1973	1973	100%	2007
65.Westmoreland	1973	1973	100%	1982
27. Forest	1974	1974	100%	2017
34.Juniata	1974	1974	100%	2003
43.Mercer	1974	1974	100%	2002
16.Clarion	1975	1975	100%	2009
53.Potter	1977	1977	100%	2002
31.Huntingdon	1978	1978	80%	2013



RATIOS TO BE USED FROM .

County	CLR
*Adams	83.9
*Allegheny	54.5
Armstrong	45.4
Beaver	14.7
*Bedford	63.2
*Berks	39.8
*Blair	83.6
Bradford	20.9
*Bucks	6.7
*Butler	6.5
*Cambria	14.3
Cameron	20.2
Carbon	20.8
Centre	18.5
*Chester	36.0
*Clarion	25.7
Clearfield	13.3
*Clinton	58.6
Columbia	16.0
Crawford	19.1
*Cumberland	80.9
*Dauphin	46.6
*Delaware	65.8
Elk	22.0
*Erie	63.1
*Fayette	49.0
*Forest	16.0

# STEB 2022 COMMON LEVEL RATIOS : USED JULY 1 2023 TO JUNE 30 2024

*Franklin	8.6
*Fulton	23.0
*Greene	38.8
Huntingdon	13.9
*Indiana	90.4
*Jefferson	25.5
*Juniata	10.1
*Lackawanna	6.8
*Lancaster	60.4
*Lawrence	53.7
*Lebanon	62.8
*Lehigh	56.8
*Luzerne	69.4

CLR Factors can be found on the Department of Revenue's website :

CLRs---ONLY used in 'normal' Appeals..

...CLRs NOT used in reassessment appeals

(Note:  
Crawford....75%  
PDR (1985)



County	CLR
*Lycoming	51.3
*McKean	57.6
Mercer	13.0
Mifflin	25.6
*Monroe	56.2
*Montgomery	35.5
*Montour	50.4
Northampton	19.4
*Northumberland	10.9
*Perry	66.2
^*Philadelphia	93.5
Pike	10.4
*Potter	18.0
Schuylkill	22.9
*Snyder	10.5
Somerset	21.1
*Sullivan	50.9
Susquehanna	19.6
*Tioga	47.2
*Union	52.2
*Venango	57.5
Warren	17.0
*Washington	75.3
^*Wayne	50.5
*Westmoreland	10.0
Wyoming	13.4
*York	56.9



**Mercer at  
13.0**

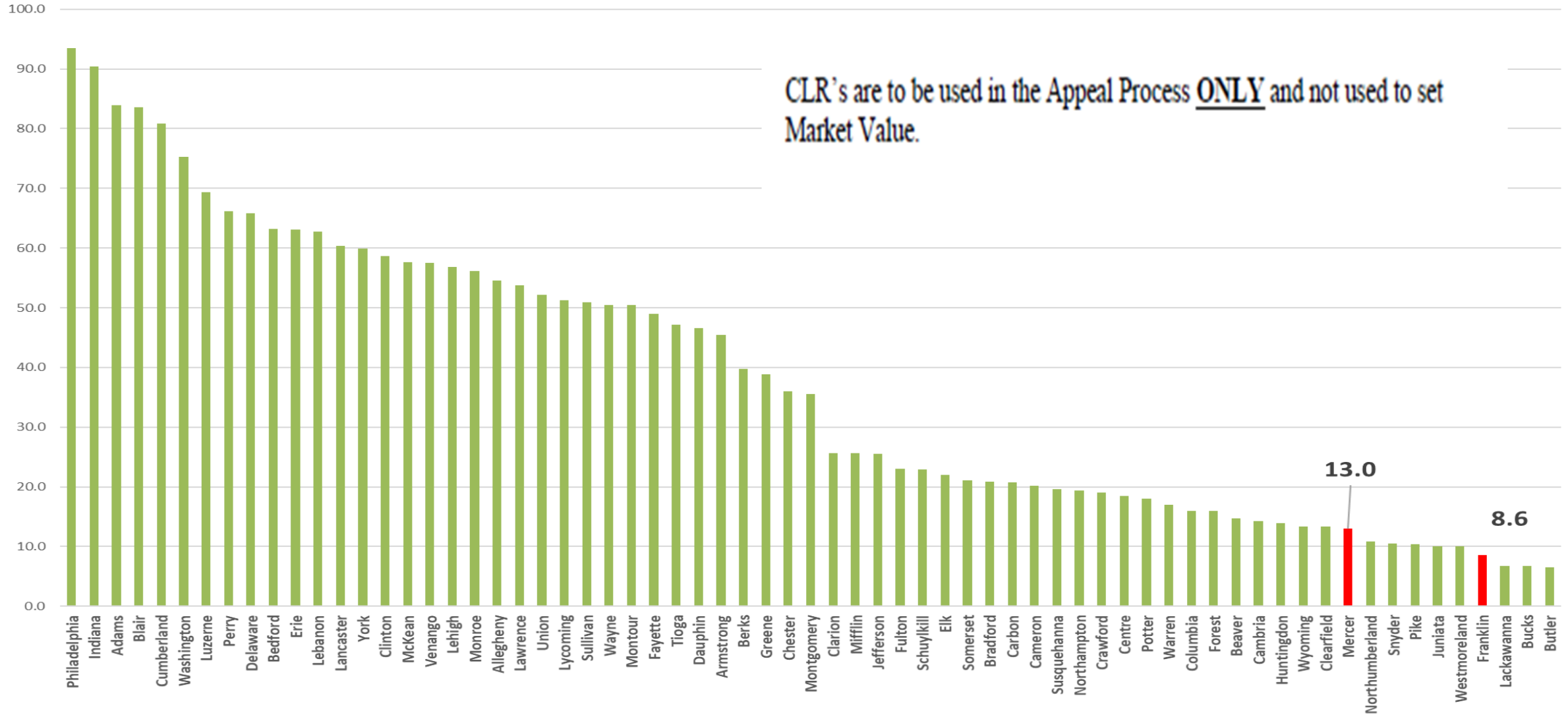
\*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100  
 ^Philadelphia & Wayne – January 2023 Reassessment – Use 100%



# STATEWIDE PERSPECTIVE

## 2022 CLR

CLR's are to be used in the Appeal Process ONLY and not used to set Market Value.



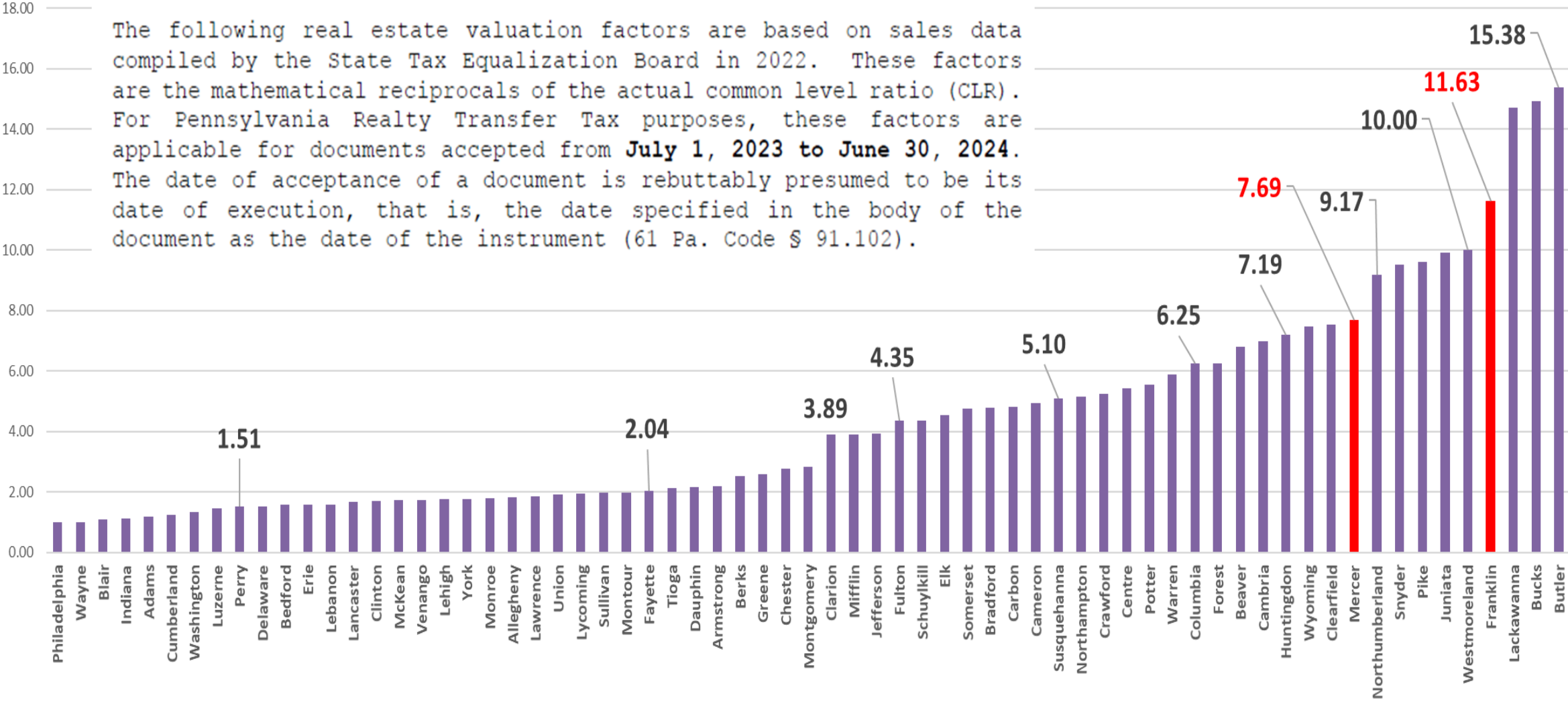
# MOST COMMON: COMMON LEVEL RATIO AND.....AND CLR FACTOR

- The Common Level Ratio (CLR) is a ratio that measures how a county's Base Year Assessments compare with current Real Estate Market Valuations...CLR is used in appeals only (15% rule) ...**but...not during reassessment...**
- For example, Mercer Co 2023-2024 common level ratio of 13.0
- The CLR **factor** is the reciprocal of the CLR: 1 divided by 13.0 = 7.69
  - 7.69 is the CLR factor
- The factor of 7.69 translates to; the market value “theoretically” should equal (approximate) 7.69 times the current assessed value
- Assessed value of \$20,000...times 7.69 = \$153,800 market value
- Millage now:  $\$20,000 \times 67 / 1000 = \$1,340$  tax bill
- Millage on MV  $\$153,800 \times 8.715 / 1000 = \$1,340.00$  tax bill



# 2022 CLR Factor

The following real estate valuation factors are based on sales data compiled by the State Tax Equalization Board in 2022. These factors are the mathematical reciprocals of the actual common level ratio (CLR). For Pennsylvania Realty Transfer Tax purposes, these factors are applicable for documents accepted from **July 1, 2023 to June 30, 2024**. The date of acceptance of a document is rebuttably presumed to be its date of execution, that is, the date specified in the body of the document as the date of the instrument (61 Pa. Code § 91.102).



# CLR 13.04 ---VARIATION BY TYPE ( MAY 17, 2023 : STEB WEB SITE DATA)

## Mercer

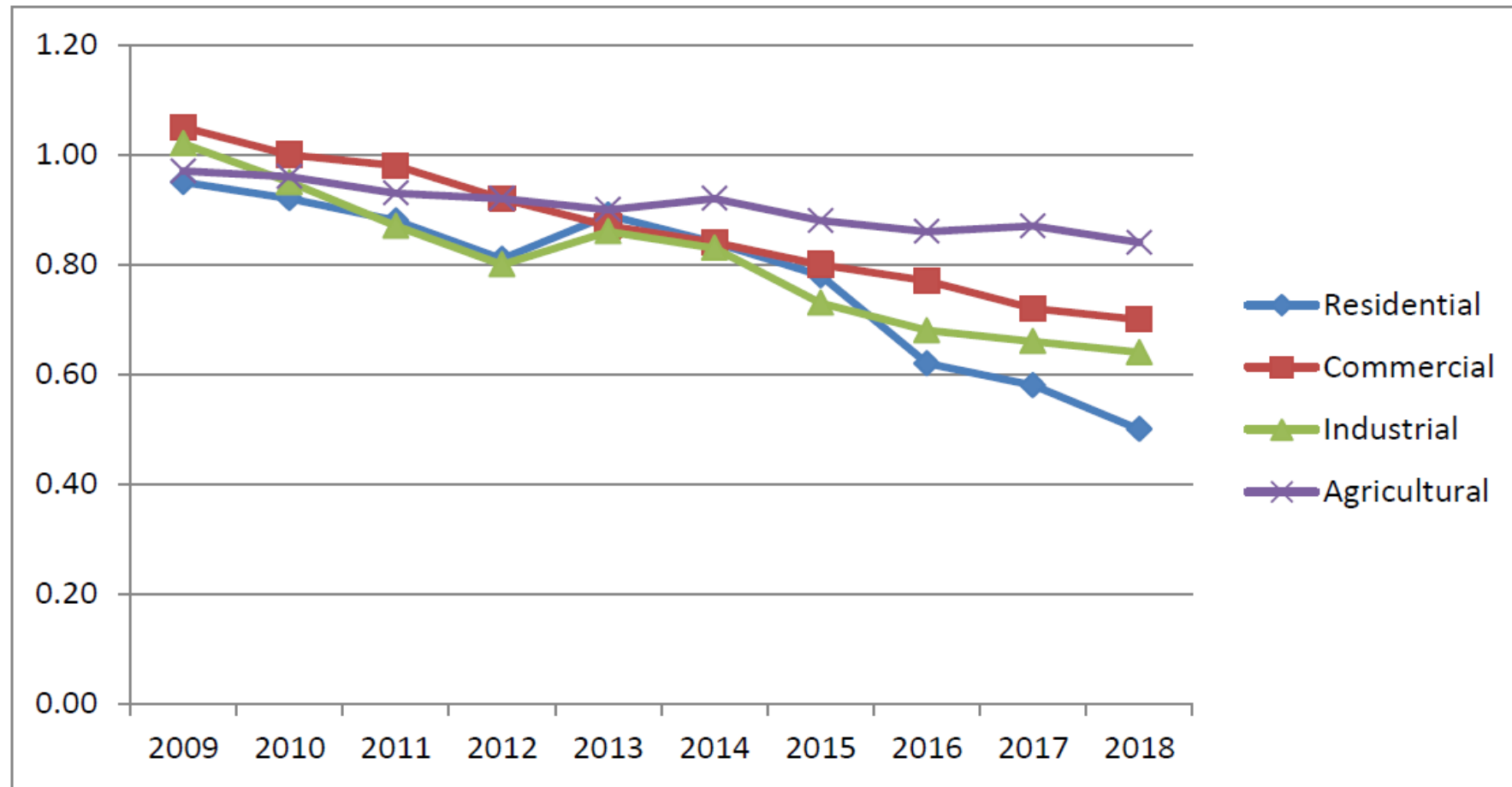
Median Ratio Trimmed	Land Used Text
13.26	Residential
15.43	Manufactured Home
	Seasonal Housing
10.57	Lot (Less than 10 Acres)
11.25	Industrial with Building
18.60	Commercial
7.92	Agriculture (10 Acres or more w/ Building)
	Oil/Gas/Min.
3.59	Land (More than 10 Acres)
13.04	ALL

CLR is a blended value...when looked across property types there is a range...but for court case and appeals...only the blended rate applies.... during reassessment these differences can surface as properties are pushed towards actual market value





# CLR VARIATION OCCURS BETWEEN PROPERTY TYPES (AV AS % OF MV) (SAME FOR COD AND PRD)



# ASSESSMENT TO SALES RATIO---REASSESSMENT WILL DRIVE THESE NUMBERS CLOSER TO MV



$$\frac{\text{Assessed Property Value}}{\text{Property's Sale Price}} \times 100 = \text{Assessment-to-Sale Ratio}$$

EXAMPLE

$$\frac{\$950,000}{\$975,000} \times 100 = \mathbf{97.4\%}$$

- An Assessment to Sales Ratio (ASR) is a measurement of how close the assessment of a sold property is to market value. In other words, how accurate is the assessment.
- An ASR is calculated by dividing the property's assessed value by the property's selling price.
- According to the IAAO, the international standard for median ASR is to be between 90% and 110%.

Assessed Value	\$ 20,000	8.0%
Property sales price	\$ 250,000	



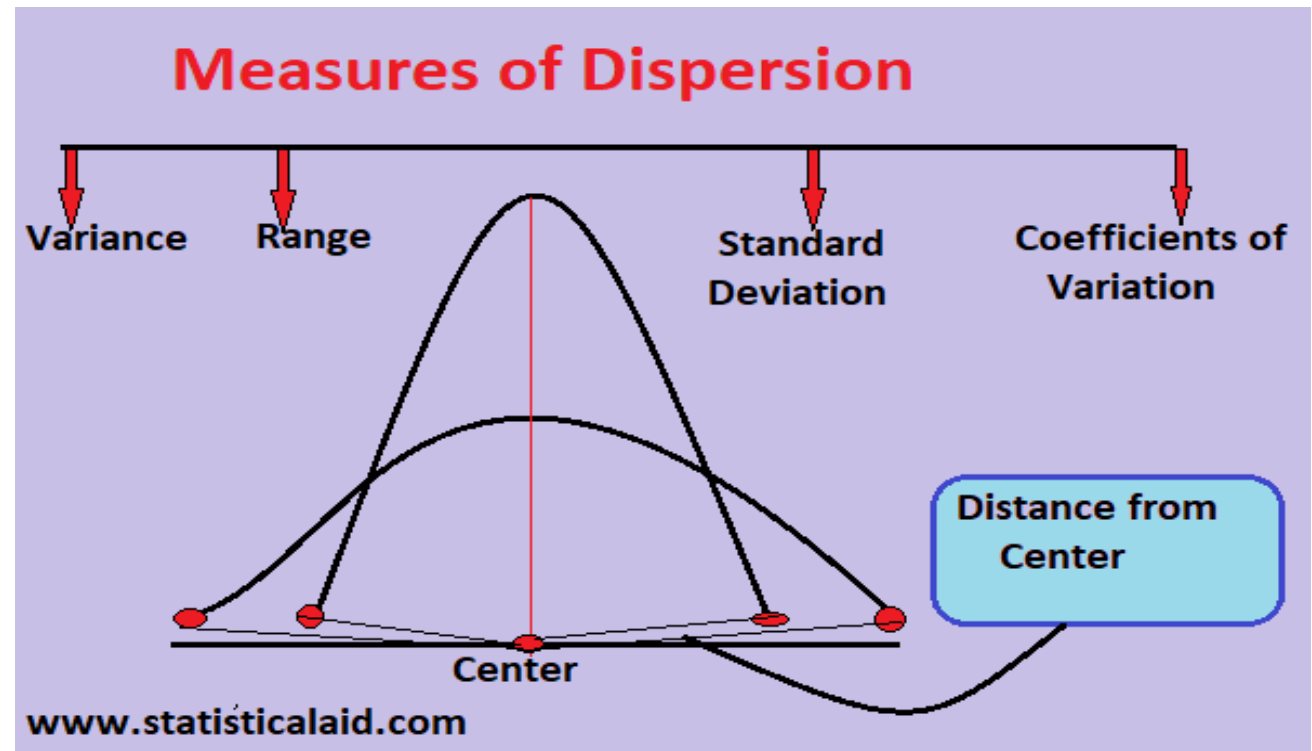
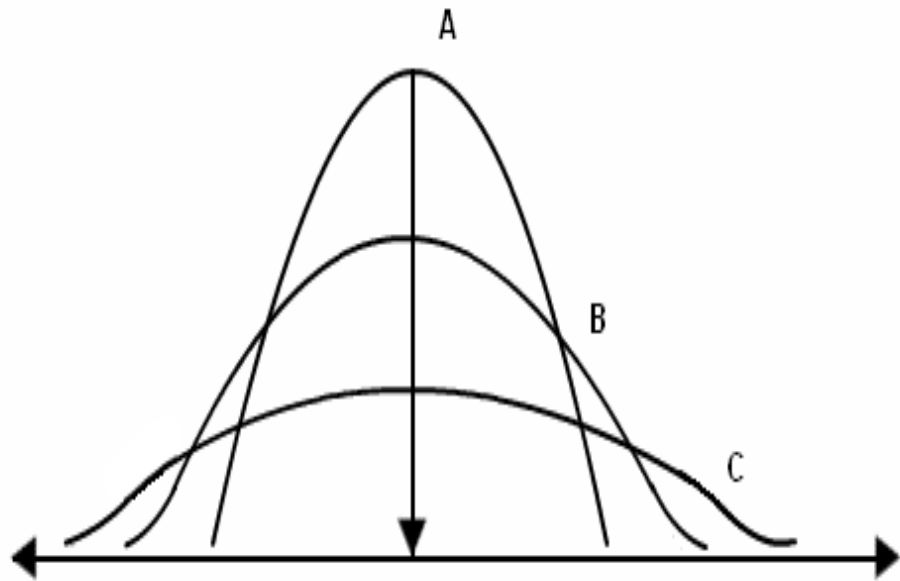
# COEFFICIENT OF DISPERSION (COD)

- The coefficient of dispersion (COD) is **the most commonly used measure of appraisal uniformity**. It measures, on average, how far each property's ratio is away from the median ratio. It is expressed as a **percentage of the median**.
- A smaller COD indicates more uniform assessment. The IAAO standard suggests **that residential properties** have a coefficient of dispersion **less than 15 percent**.
- While measures of central tendency are used to estimate "normal" values of a dataset, measures of dispersion are important **for describing the spread of the data, or its variation around a central value**.
- The Pennsylvania assessment guide notes,

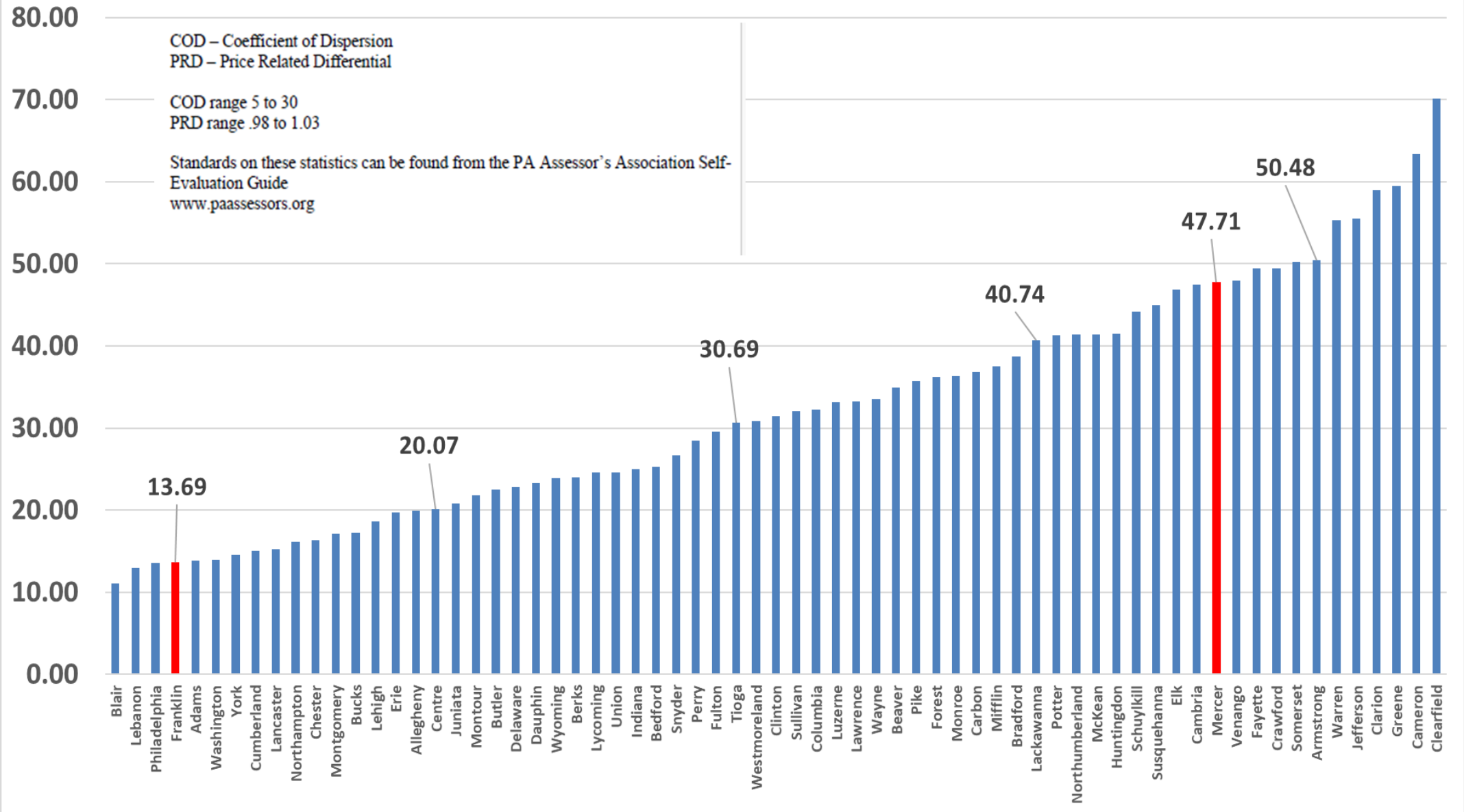
“This [COD] should be used as the primary measure of uniformity” (Property Assessment Reform Task Force, June 13, 2018, pp. D-14). The guide further states, **“The lower the COD expressed as a percentage, the lower the dispersion of ratios around the median ratio, thus indicating a better overall uniformity”** (Property Assessment Reform Task Force, June 13, 2018, pp. E-2).



- Distance from the mean....median...concentration of numbers matter...however...no matter what there will be some outliers
- Examples below----most likely look like “C” or worse currently.Want to look more like “A”



## 2022 COD---Residential should target 20



## PRICE-RELATED DIFFERENTIAL (PRD)

- The PRD measures vertical equity by determining whether higher-valued properties are assessed equally compared with lower-valued properties. (IAAO, 2013a, pp. 14-15).
- When low-valued properties are appraised at greater percentages of market values than high-valued properties, assessment *regressivity* is indicated. When low-valued properties are appraised at smaller percentages of market value than high-valued properties, *progressivity* is indicated” (IAAO, 2013a, p. 14).
- If the PRD is above 1.00, there is an indication of regressivity; if below, progressivity. IAAO acknowledges the unlikelihood of achieving a result of 1.00: “PRDs should be between 0.98 and 1.03.”



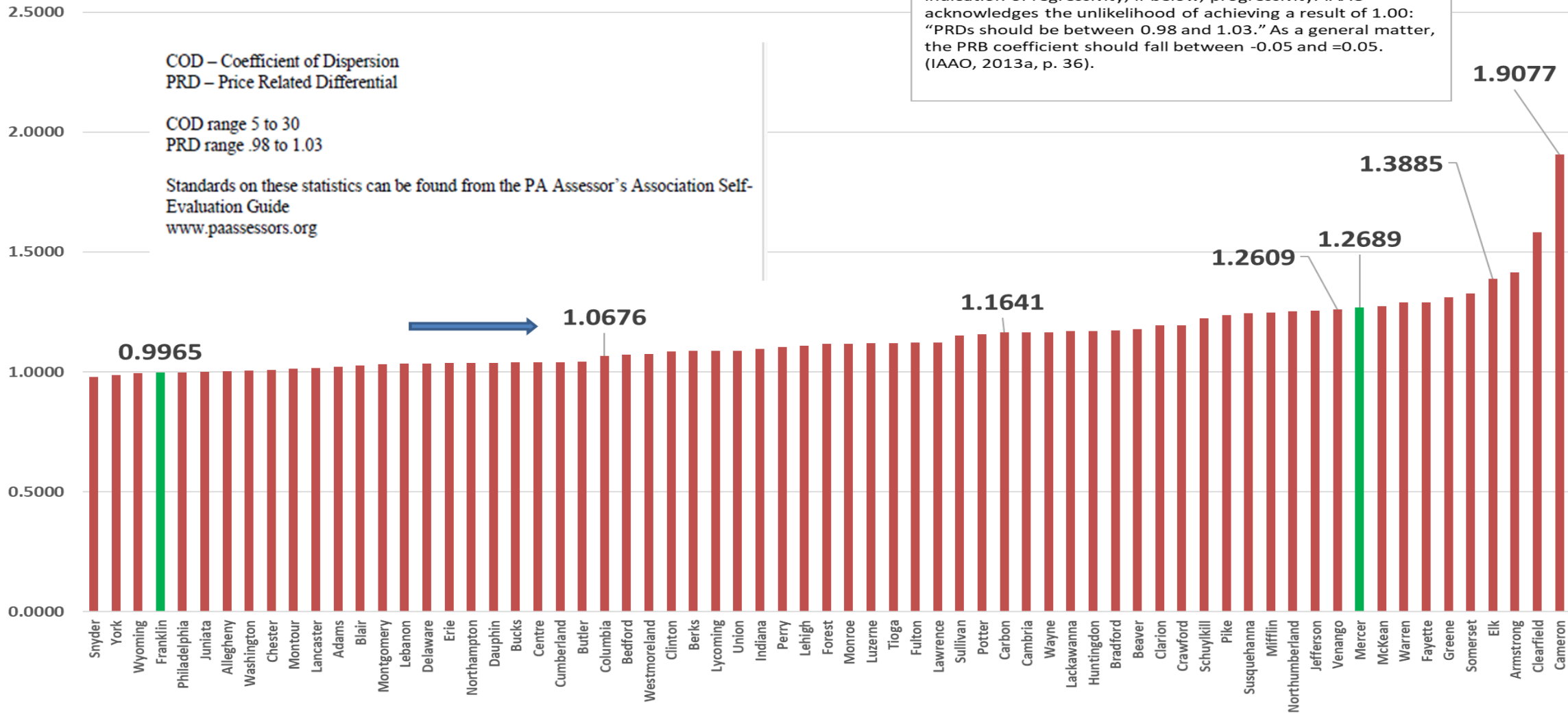
# 2022 PRD

When low-valued properties are appraised at greater percentages of market values than high-valued properties, assessment regressivity is indicated. When low-valued properties are appraised at smaller percentages of market value than high-valued properties, progressivity is indicated" (IAAO, 2013a, p. 14). If the PRD is above 1.00, there is an indication of regressivity; if below, progressivity. IAAO acknowledges the unlikelihood of achieving a result of 1.00: "PRDs should be between 0.98 and 1.03." As a general matter, the PRB coefficient should fall between -0.05 and =0.05. (IAAO, 2013a, p. 36).

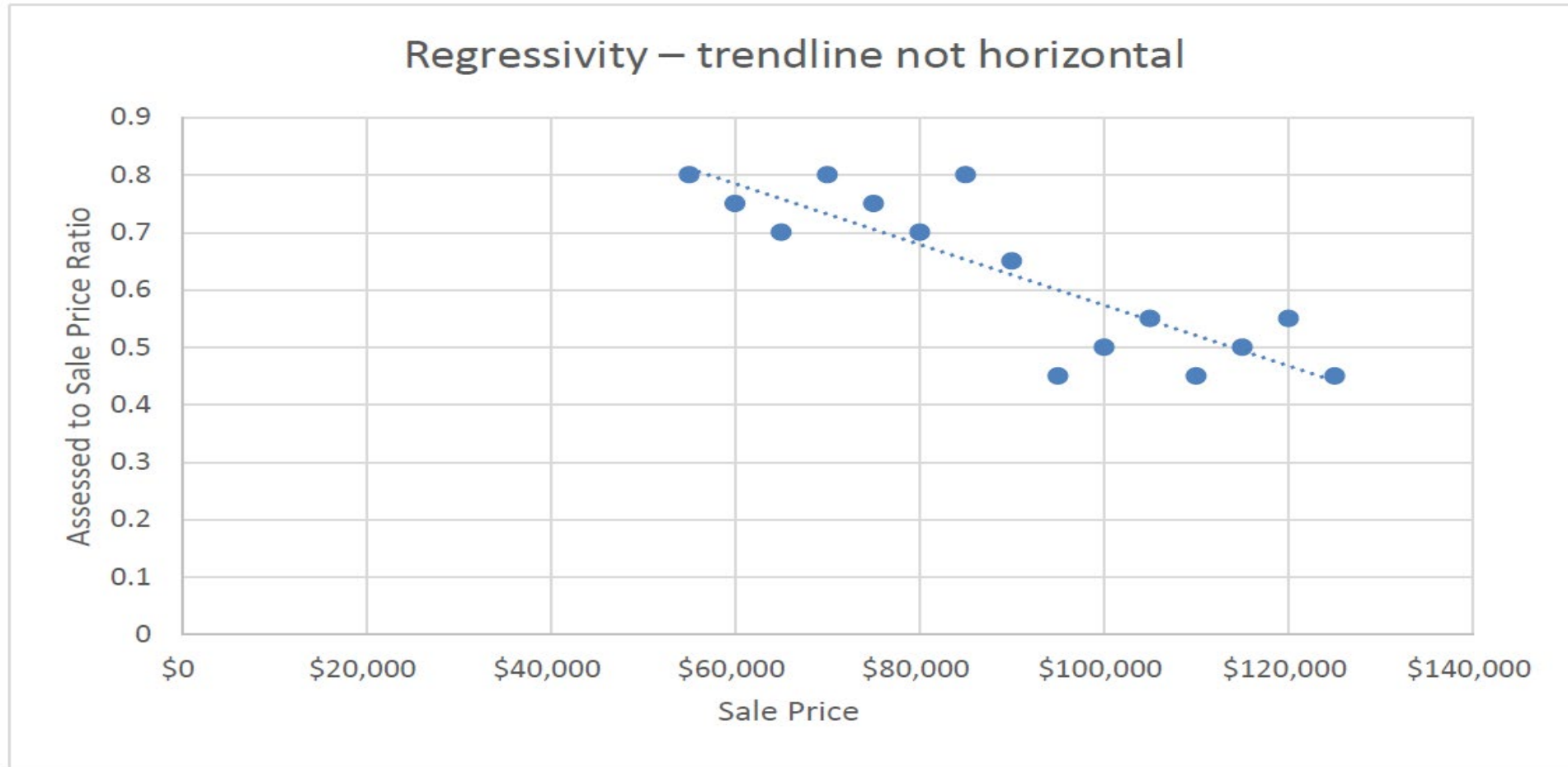
COD – Coefficient of Dispersion  
PRD – Price Related Differential

COD range 5 to 30  
PRD range .98 to 1.03

Standards on these statistics can be found from the PA Assessor's Association Self-Evaluation Guide  
[www.paassessors.org](http://www.paassessors.org)



# LOWER VALUE HOMES CLOSER TO THEIR MARKET VALUE INDICATES STRONGER REGRESSIVE EQUITY





# THE MATH---TAX RATES...MV AND AV

- Your Mill “RESET” --- in theory--- is based on the prior July 1 duplicate.
- Re-set mills times new AV (approximating MV) should be applied on the SAME duplicate base and be tax neutral...exclude annual growth...use historic collection rates...
- Exclude any and all new duplicate growth adds during the year of conversion...historical understanding of growth can be a good proxy...**BTW the Assessment office will be a little busy**
- ACT 1: Board---a “resetting” of the mills...and then...Act 1 caps start from there...
- The budget...and the RETR....working it BOTH ways along the way...**no surprises....**
- Homestead Farmstead Exemption re-calcs to reflect new AV values---individual impacts based on the ratio of change
- After implementation ... Next 2 budgets MUST evaluate likelihood and probability AV appeals in years 1 and 2 post reassessment....Assigned and Committed Fund Balance



## ASSUMING A TARGET OF NEW ASSESSMENT FOR JUNE 2026

- Know and understand historical Assessment growth and interims
- Know and understand process to identify growth during Reassessment
- Lock in LEA Assessment Base July 1 2025---Fiscal year 2025-26 (practice in 24-25!!!)
- Track all growth from that July 1 base
- Identify any irregularities impacting AV changes during the year before mill reset
  - Examples: In-process appeals---New construction/development...lead and lag.
  - Identify your LEA unique composition needs and address them
- Understand timing of Prior year AV numbers are different than County data sent after January 2026.



COMPARABLE  
 BASE---MILLAGE  
 RE-SET---ACT I  
 CAP OF PRIOR  
 YEAR---CAPTURE  
 DUPLICATE FY  
 GROWTH

MILL LANGUAGE  
 POST-  
 REASSESSMENT  
 WILL BE IN  
 TENTHS OF A MILL

<b>Property Tax Line item (6111 + 6112)</b>	
Assessed Value (Taxable) Pre Reassessment	\$ 100,000,000
Millage	100.000
Equals Tax duplicate: Millage times AV / 1000	\$ 10,000,000
LESS 5%: Collection Rate [95%]	\$ 9,500,000
LESS: 7340 Gambling Funds (\$255,000 HS/FS tax reduction funds)	\$ 9,245,000
<b>Property Tax Line item (6111 + 6112)</b>	
Assessed Value (Taxable) Exclusive of Growth Post reassesement	\$ 700,000,000
Millage	14.2857
Equals Tax duplicate: Millage times AV / 1000	\$ 10,000,000
LESS 5%: Collection Rate [95%]	\$ 9,500,000
LESS: 7340 Gambling Funds (\$255,000 HS/FS tax reduction funds)	\$ 9,245,000
New AV Growth ( 1/2 of 1% old AV value)	\$ 500,000
Ratio ( X 7 for new AV)	\$ 3,500,000
Times New mills ( 14.2857) = Value of excluded growth	\$ 50,000

A 3% Tax  
 increase  
 will be  
 .4286 mills



## STEB/DCED

- Commonwealth of Pennsylvania
- State tax equalization board (STEB)
- File: 2022 school District Yearly Market Values (MV) and Assessed values (AV)
- **Each Municipality within each school district has a different AV to MV ratio...they are averages...(i.e. outsized impacts in small muni)**
- Share Variation by property types, by tax payers, by Municipality (within district), and by district and municipality within the county itself



## IN THEORY...HEADING TO MARKET VALUES

- STEB Targeted Market values as noted may or may not hold up
- How close will the “end” result be to the STEB market values?
- Variances will remain.....upper and lower band range tightened up for greater fairness and uniformity
- Appeals & Act 319 participation **before implementation**...educate and encourage
- 1/3....1/3....1/3...With a narrowed distribution of variance...taxpayer equity
- Who will complain?
- Who will you never hear from?



# COMMODORE PERRY – MUNI RATIO RANGE 16.18% TO 24.59%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Commodore Perry	0201	Deer Creek Township	43	Mercer	Mercer	32,250,045	5,216,700	16.18%
Commodore Perry	0202	Otter Creek Township	43	Mercer	Mercer	29,183,896	5,662,450	19.40%
Commodore Perry	0203	Perry Township	43	Mercer	Mercer	74,395,500	12,861,950	17.29%
Commodore Perry	0204	Salem Township	43	Mercer	Mercer	38,914,796	7,366,150	18.93%
Commodore Perry	0205	Sandy Creek Township	43	Mercer	Mercer	42,166,807	7,990,200	18.95%
Commodore Perry	0206	Sheakleyville Borough	43	Mercer	Mercer	3,368,053	828,300	24.59%



## FARRELL AREA SD – MUNI RATIO RANGE 27.92 TO 35.78%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>		
104432503	344	Farrell Area	0401	Farrell City	43	Mercer	Mercer	98,763,798	35,338,300	35.78%
104432503	344	Farrell Area	0402	Wheatland Borough	43	Mercer	Mercer	38,865,175	10,850,000	27.92%



## GREENVILLE AREA SD – MUNI RATIO RANGE 15.83% TO 30.22%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
345 Greenville Area	0601	Greenville Borough	43	Mercer	Mercer	115,161,966	34,797,450	30.22%
345 Greenville Area	0602	Hempfield Township	43	Mercer	Mercer	233,217,721	51,348,104	22.02%
345 Greenville Area	0603	Sugar Grove Township	43	Mercer	Mercer	59,454,704	9,413,600	15.83%

**Understand that a “few” key properties can drive small muni Variances....**





## GROVE CITY AREA SD – MUNI RATIO RANGE 15.14% TO 21.03%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Grove City Area	0801	Grove City Borough	43	Mercer	Mercer	284,150,964	48,239,300	16.98%
Grove City Area	0802	Liberty Township	43	Mercer	Mercer	104,619,432	15,839,200	15.14%
Grove City Area	0803	Pine Township	43	Mercer	Mercer	344,301,723	61,933,850	17.99%
Grove City Area	0804	Springfield Township	43	Mercer	Mercer	256,688,175	53,973,683	21.03%
Grove City Area	0805	Wolf Creek Township	43	Mercer	Mercer	50,675,627	8,089,150	15.96%



# HERMITAGE– MUNI RATIO 21.73%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Hermitage	1001	Hermitage Township	43	Mercer	Mercer	1,218,306,239	264,686,444	21.73%



# JAMESTOWN AREA SD – MUNI RATIO RANGE 18.20% TO 31.27%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Jamestown Area	1101	Greene Township	43	Mercer	Mercer	66,266,311	12,063,600	18.20%
Jamestown Area	1102	Jamestown Borough	43	Mercer	Mercer	18,081,167	4,424,400	24.47%
Jamestown Area	1131	South Shenango Township	20	Crawford	Mercer	145,634,135	41,692,035	28.63%
Jamestown Area	1132	West Shenango Township	20	Crawford	Mercer	24,870,598	7,777,112	31.27%



# LAKEVIEW SD – MUNI RATIO RANGE 14.88% TO 25.78% (II)

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Lakeview	1401	Fairview Township	43	Mercer	Mercer	57,112,714	9,497,650	16.63%
Lakeview	1402	Jackson Center Borough	43	Mercer	Mercer	8,603,539	1,562,850	18.17%
Lakeview	1403	Jackson Township	43	Mercer	Mercer	137,679,017	21,071,300	15.30%
Lakeview	1404	Lake Township	43	Mercer	Mercer	45,753,744	7,176,200	15.68%
Lakeview	1405	Mill Creek Township	43	Mercer	Mercer	52,607,486	8,384,050	15.94%
Lakeview	1406	New Lebanon Borough	43	Mercer	Mercer	5,529,850	1,425,450	25.78%
Lakeview	1407	New Vernon Township	43	Mercer	Mercer	29,181,147	5,951,100	20.39%
Lakeview	1408	Sandy Lake Borough	43	Mercer	Mercer	30,014,883	7,614,340	25.37%
Lakeview	1409	Sandy Lake Township	43	Mercer	Mercer	72,138,897	12,004,450	16.64%
Lakeview	1410	Stoneboro Borough	43	Mercer	Mercer	37,607,971	7,040,900	18.72%
Lakeview	1411	Worth Township	43	Mercer	Mercer	58,584,666	8,717,150	14.88%



## MERCER AREA SD – MUNI RATIO RANGE 15.51% TO 20.6%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Mercer Area	1601	Coolspring Township	43	Mercer	Mercer	184,920,244	28,688,850	15.51%
Mercer Area	1602	East Lackawannock Township	43	Mercer	Mercer	102,161,327	20,446,450	20.01%
Mercer Area	1603	Findley Township	43	Mercer	Mercer	81,884,038	13,630,490	16.65%
Mercer Area	1604	Jefferson Township	43	Mercer	Mercer	116,223,189	19,805,240	17.04%
Mercer Area	1605	Mercer Borough	43	Mercer	Mercer	80,800,869	16,647,450	20.60%



## REYNOLDS SD – MUNI RATIO RANGE 16.36% TO 26.36%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Reynolds	1801	Delaware Township	43	Mercer	Mercer	139,955,745	22,891,650	16.36%
Reynolds	1802	Fredonia Borough	43	Mercer	Mercer	12,519,260	3,300,300	26.36%
Reynolds	1803	Pymatuning Township	43	Mercer	Mercer	165,385,501	35,176,550	21.27%
Reynolds	1804	West Salem Township	43	Mercer	Mercer	137,455,375	26,148,850	19.02%



# SHARON CITY SD – MUNI RATIO 28.79%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Sharon City	2001	Sharon City	43	Mercer	Mercer	367,574,678	105,827,000	28.79%



## SHARPSVILLE AREA SD – MUNI RATIO RANGE 18.54% TO 22.26%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	
104435703	353	Sharpsville Area	2201	Clark Borough	43 Mercer	Mercer	34,414,679	6,579,100	19.12%
104435703	353	Sharpsville Area	2202	Sharpsville Borough	43 Mercer	Mercer	140,510,653	31,279,350	22.26%
104435703	353	Sharpsville Area	2203	South Pymatuning Township	43 Mercer	Mercer	159,176,128	29,517,550	18.54%





## WEST MIDDLESEX AREA SD – MUNI RATIO RANGE 18.4% TO 24.99%

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
West Middlesex Area	2401	Lackawannock Township	43	Mercer	Mercer	119,175,106	21,926,000	18.40%
West Middlesex Area	2402	Shenango Township	43	Mercer	Mercer	230,097,661	44,842,600	19.49%
West Middlesex Area	2403	West Middlesex Borough	43	Mercer	Mercer	38,840,792	9,705,150	24.99%

# WILMINGTON AREA SD – MERCER MUNI RATIO 18.12 ( MULTI COUNTY) FLIP TO NEAR 100%! { LAWRENCE = 69.21 TO 82.92}

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Wilmington Area	1501	New Wilmington Borough	37	Lawrence	Lawrence	72,155,184	59,834,150	82.92%
Wilmington Area	1502	Plain Grove Township	37	Lawrence	Lawrence	58,010,699	40,149,780	69.21%
Wilmington Area	1503	Pulaski Township	37	Lawrence	Lawrence	185,172,499	134,694,920	72.74%
Wilmington Area	1504	Volant Borough	37	Lawrence	Lawrence	7,123,183	5,740,100	80.58%
Wilmington Area	1505	Washington Township	37	Lawrence	Lawrence	60,738,303	45,189,456	74.40%
Wilmington Area	1506	Wilmington Township	37	Lawrence	Lawrence	195,934,745	149,549,402	76.33%
Wilmington Area	1531	Wilmington Township	43	Mercer	Lawrence	84,066,822	15,233,000	18.12%



# CRAWFORD CENTRAL SD – MUNI RATIO 15.22% ( MULTI COUNTY)

## FLIP TO NEAR 100%? {CRAWFORD = 24.76 TO 41.01%}

<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>
Crawford Central	0301	Cochranton Borough	20	Crawford	Crawford	39,593,496	13,795,938	34.84%
Crawford Central	0302	East Fairfield Township	20	Crawford	Crawford	48,506,126	13,519,158	27.87%
Crawford Central	0303	Fairfield Township	20	Crawford	Crawford	53,571,846	14,568,275	27.19%
Crawford Central	0331	French Creek Township	43	Mercer	Crawford	53,323,873	8,116,050	15.22%
Crawford Central	0304	Meadville City	20	Crawford	Crawford	376,173,885	154,261,419	41.01%
Crawford Central	0305	Union Township	20	Crawford	Crawford	48,294,104	12,817,865	26.54%
Crawford Central	0306	Vernon Township	20	Crawford	Crawford	424,038,451	131,540,246	31.02%
Crawford Central	0307	Wayne Township	20	Crawford	Crawford	89,560,787	22,175,303	24.76%
Crawford Central	0308	West Mead Township	20	Crawford	Crawford	260,021,937	84,080,782	32.34%



## MUNI AV TO MV RATIO ---- RANGE RECAP MERCER CO.

2022 STEB Muni AV to MV	AV to MV Range		
	Low	High	Range
Commodore Perry SD	16.18%	24.59%	8.41%
Crawford Central SD		15.22%	
Farrell Area SD	27.92%	35.78%	7.86%
Greenville Area SD	15.83%	30.22%	14.39%
Grove City Area SD	15.14%	21.03%	5.89%
Hermitage SD		21.73%	
Jamestown Area SD	18.20%	31.27%	13.07%
Lakeview SD	14.88%	25.78%	10.90%
Mercer Area SD	15.51%	20.60%	5.09%
Reynolds SD	16.36%	26.36%	10.00%
Sharon City SD		28.79%	
Sharpsville Area SD	18.54%	22.26%	3.72%
West Middlesex Area SD	18.40%	24.99%	6.59%
Wilmington Area SD		18.12%	



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Caution!!! 2022 STEB values...Calendar year...millage...not correlated...process examples----  
Theoretical possible shifts in “shares” from where things are today...

Assumes “hitting” Market Value estimates

Reminder...that shifts have already happened over a long time to arrive at today’s point in time...



# MUNI EXAMPLES MILL CONVERSIONS

a	b	c	d	e	f	g	h	i	j
<u>Muni</u>	<u>2024 Mills</u>	<u>2022 Assessed Value</u>	<u>mills X AV /1000</u>	<u>Value of one mill</u>	<u>2022 Market Value</u>	<u>Equivalent Mills</u>	<u>mills X AV /1000</u>	<u>1% of Tax Rate</u>	<u>Value of 1 mill</u>
Coolspring Township	5.5	28,688,850	\$ 157,789	\$ 28,689	184,920,244	0.8533	\$ 157,789	0.0085	\$ 184,920
Mercer Borough	24.25	16,647,450	\$ 403,701	\$ 16,647	80,800,869	4.9962	\$ 403,701	0.0500	\$ 80,801
Greene Township	5.325	12,063,600	\$ 64,239	\$ 12,064	66,266,311	0.9694	\$ 64,239	0.0097	\$ 66,266
Shenango Township	16.00	44,842,600	\$ 717,482	\$ 44,843	230,097,661	3.1182	\$ 717,482	0.0312	\$ 230,098
New Vernon Township	2.4	5,951,100	\$ 14,283	\$ 5,951	29,181,147	0.4894	\$ 14,283	0.0049	\$ 29,181
South Pymatuning Township	8.325	29,517,550	\$ 245,734	\$ 29,518	159,176,128	1.5438	\$ 245,734	0.0154	\$ 159,176
Wolf Creek Township	4.333	8,089,150	\$ 35,050	\$ 8,089	50,675,627	0.6917	\$ 35,050	0.0069	\$ 50,676
Muni	Mill	Data Input	= b x c /1000	= d / b	Data input	= d / f X 1000	= j x f /1000	= h X .01	= j / g



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Share At Current AV	At MKT Val. Share	MV times new millage	\$ Change
									57.0000			10.3313	
Commodore Perry	0201	Deer Creek Township	43	Mercer	Mercer	32,250,045	5,216,700	16.18%	\$ 297,352	13.1%	14.6%	\$ 333,185	\$ 35,833
Commodore Perry	0202	Otter Creek Township	43	Mercer	Mercer	29,183,896	5,662,450	19.40%	\$ 322,760	14.2%	13.2%	\$ 301,507	\$ (21,252)
Commodore Perry	0203	Perry Township	43	Mercer	Mercer	74,395,500	12,861,950	17.29%	\$ 733,131	32.2%	33.8%	\$ 768,602	\$ 35,471
Commodore Perry	0204	Salem Township	43	Mercer	Mercer	38,914,796	7,366,150	18.93%	\$ 419,871	18.4%	17.7%	\$ 402,040	\$ (17,830)
Commodore Perry	0205	Sandy Creek Township	43	Mercer	Mercer	42,166,807	7,990,200	18.95%	\$ 455,441	20.0%	19.1%	\$ 435,638	\$ (19,804)
Commodore Perry	0206	Sheakleyville Borough	43	Mercer	Mercer	3,368,053	828,300	24.59%	\$ 47,213	2.1%	1.5%	\$ 34,796	\$ (12,417)
						\$ 220,279,097	\$ 39,925,750	18.13%	\$ 2,275,768	100.0%	100.0%	\$ 2,275,768	\$ -
					Tax Duplicate	\$ 2,275,768	\$ 2,275,768		Less Slots and Less Collection rate		PT 6111		
						10.3313	57.0000	\$ 2,275,768	\$ 181,174	0.95	\$ 2,103,652.45		55



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									77.7628			26.0972	
Farrell Area	0401	Farrell City	43	Mercer	Mercer	98,763,798	35,338,300	35.78%	\$ 2,748,005	76.5%	71.8%	\$ 2,577,459	\$ (170,546)
Farrell Area	0402	Wheatland Borough	43	Mercer	Mercer	38,865,175	10,850,000	27.92%	\$ 843,726	23.5%	28.2%	\$ 1,014,272	\$ 170,546
						137,628,973	46,188,300	33.56%	\$ 3,591,732	100.0%	100.0%	\$ 3,591,732	\$ -
					Tax Duplicate	\$ 3,591,732	\$ 3,591,732		Less Slots and Less Collection rate		PT 6111		
						26.0972	77.7628		\$ 3,591,732	\$ 217,908	0.95	\$ 3,384,718.94	





<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est.	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									Times Mills				
									66.3600			15.5487	
Greenville Area	0601	Greenville Borough	43	Mercer	Mercer	115,161,966	34,797,450	30.22%	\$ 2,309,159	36.4%	28.2%	\$ 1,790,622	\$ (518,537)
Greenville Area	0602	Hempfield Township	43	Mercer	Mercer	233,217,721	51,348,104	22.02%	\$ 3,407,460	53.7%	57.2%	\$ 3,626,239	\$ 218,778
Greenville Area	0603	Sugar Grove Township	43	Mercer	Mercer	59,454,704	9,413,600	15.83%	\$ 624,686	9.9%	14.6%	\$ 924,445	\$ 299,758
						407,834,391	95,559,154	23.43%	\$ 6,341,305	100.0%	100.0%	\$ 6,341,305	\$ -
					Tax Duplicate	\$ 6,341,305	\$ 6,341,305		Less Slots and Less Collection rate		PT 6111		
						15.5487	66.3600	\$ 6,341,305	\$ 264,567	0.95	\$ 6,089,966.81		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									68.0000			12.2921	
Grove City Area	0801	Grove City Borough	43	Mercer	Mercer	284,150,964	48,239,300	16.98%	\$ 3,280,272	25.6%	27.3%	\$ 3,492,804	\$ 212,531
Grove City Area	0802	Liberty Township	43	Mercer	Mercer	104,619,432	15,839,200	15.14%	\$ 1,077,066	8.4%	10.1%	\$ 1,285,990	\$ 208,924
Grove City Area	0803	Pine Township	43	Mercer	Mercer	344,301,723	61,933,850	17.99%	\$ 4,211,502	32.9%	33.1%	\$ 4,232,181	\$ 20,680
Grove City Area	0804	Springfield Township	43	Mercer	Mercer	256,688,175	53,973,683	21.03%	\$ 3,670,210	28.7%	24.7%	\$ 3,155,229	\$ (514,981)
Grove City Area	0805	Wolf Creek Township	43	Mercer	Mercer	50,675,627	8,089,150	15.96%	\$ 550,062	4.3%	4.9%	\$ 622,908	\$ 72,846
						1,040,435,921	188,075,183	18.08%	\$12,789,112	100.0%	100.0%	\$ 12,789,112	\$ -
						\$ 12,789,112	\$ 12,789,112				PT 6111		
						12.2921	68.0000	\$12,789,112	\$ 340,539	0.95	\$ 12,465,600.39		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
Hermitage	1001	Hermitage Township	43	Mercer	Mercer	1,218,306,239	264,686,444	21.73%	\$17,656,439	100.0%	100.0%	\$ 17,656,439	0
									Less Slots and Less Collection rate		PT 6111		
									\$17,656,439	\$ 267,207	0.95	\$ 17,402,591.97	



									AV times est. Times Mills			MV times new millage	
<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	64.8300	Current Share	At MKT Val. Share	12.6728	\$ Change
Jamestown Area	1101	Greene Township	43	Mercer	Mercer	66,266,311	12,063,600	18.20%	\$ 782,083	73.2%	78.6%	\$ 839,778	\$ 57,695
Jamestown Area	1102	Jamestown Borough	43	Mercer	Mercer	18,081,167	4,424,400	24.47%	\$ 286,834	26.8%	21.4%	\$ 229,139	\$ (57,695)
Jamestown Area	1131	South Shenango Township	20	Crawford	Mercer	145,634,135	41,692,035	28.63%					
Jamestown Area	1132	West Shenango Township	20	Crawford	Mercer	24,870,598	7,777,112	31.27%					
		Just Mercer County				84,347,478	16,488,000	19.55%	\$ 1,068,917	100.0%	100.0%	\$ 1,068,917	\$ 0
				Tax Duplicate		\$ 1,068,917	\$ 1,068,917	Less Slots and Less Collection rate		PT 6111			
						12.6728	64.8300	\$ 1,068,917	\$ 95,731	0.95	\$ 977,972.59		



School District	M#	Municipality	C#	Tax County	SD County	Market Value	Assessed Value	Ratio	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
Lakeview	1401	Fairview Township	43	Mercer	Mercer	57,112,714	9,497,650	16.63%	52.7200			8.9158	
Lakeview	1402	Jackson Center Borough	43	Mercer	Mercer	8,603,539	1,562,850	18.17%	\$ 500,716	10.5%	10.7%	\$ 509,204	\$ 8,488
Lakeview	1403	Jackson Township	43	Mercer	Mercer	137,679,017	21,071,300	15.30%	\$ 82,393	1.7%	1.6%	\$ 76,707	\$ (5,686)
Lakeview	1404	Lake Township	43	Mercer	Mercer	45,753,744	7,176,200	15.68%	\$ 1,110,879	23.3%	25.7%	\$ 1,227,516	\$ 116,637
Lakeview	1405	Mill Creek Township	43	Mercer	Mercer	52,607,486	8,384,050	15.94%	\$ 378,329	7.9%	8.6%	\$ 407,930	\$ 29,601
Lakeview	1406	New Lebanon Borough	43	Mercer	Mercer	5,529,850	1,425,450	25.78%	\$ 442,007	9.3%	9.8%	\$ 469,037	\$ 27,030
Lakeview	1407	New Vernon Township	43	Mercer	Mercer	29,181,147	5,951,100	20.39%	\$ 75,150	1.6%	1.0%	\$ 49,303	\$ (25,847)
Lakeview	1408	Sandy Lake Borough	43	Mercer	Mercer	30,014,883	7,614,340	25.37%	\$ 313,742	6.6%	5.5%	\$ 260,173	\$ (53,569)
Lakeview	1409	Sandy Lake Township	43	Mercer	Mercer	72,138,897	12,004,450	16.64%	\$ 401,428	8.4%	5.6%	\$ 267,606	\$ (133,822)
Lakeview	1410	Stoneboro Borough	43	Mercer	Mercer	37,607,971	7,040,900	18.72%	\$ 632,875	13.3%	13.5%	\$ 643,175	\$ 10,300
Lakeview	1411	Worth Township	43	Mercer	Mercer	58,584,666	8,717,150	14.88%	\$ 371,196	7.8%	7.0%	\$ 335,304	\$ (35,892)
						534,813,914	90,445,440	16.91%	\$ 4,768,284	100.0%	100.0%	\$ 4,768,284	\$ (0)
					Tax Duplicate	\$ 4,768,284	\$ 4,768,284						
						8.9158	52.7200		\$ 4,768,284	\$ 221,299	0.95	\$ 4,558,049.55	



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									66.0000			11.5699	
Mercer Area	1601	Coolspring Township	43	Mercer	Mercer	184,920,244	28,688,850	15.51%	\$ 1,893,464	28.9%	32.7%	\$ 2,139,501	\$ 246,037
Mercer Area	1602	East Lackawannock Township	43	Mercer	Mercer	102,161,327	20,446,450	20.01%	\$ 1,349,466	20.6%	18.1%	\$ 1,181,992	\$ (167,474)
Mercer Area	1603	Findley Township	43	Mercer	Mercer	81,884,038	13,630,490	16.65%	\$ 899,612	13.7%	14.5%	\$ 947,387	\$ 47,774
Mercer Area	1604	Jefferson Township	43	Mercer	Mercer	116,223,189	19,805,240	17.04%	\$ 1,307,146	20.0%	20.5%	\$ 1,344,686	\$ 37,540
Mercer Area	1605	Mercer Borough	43	Mercer	Mercer	80,800,869	16,647,450	20.60%	\$ 1,098,732	16.8%	14.3%	\$ 934,855	\$ (163,877)
						565,989,667	99,218,480	17.53%	\$ 6,548,420	100.0%	100.0%	\$ 6,548,420	\$ -
					Tax Duplicate	\$ 6,548,420	\$ 6,548,420		Less Slots and Less Collection rate		PT 6111		
						11.5699	66.0000	\$ 6,548,420	\$ 214,632	0.95	\$ 6,344,519.28		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									70.5000			13.5510	
Reynolds	1801	Delaware Township	43	Mercer	Mercer	139,955,745	22,891,650	16.36%	\$ 1,613,861	26.2%	30.7%	\$ 1,896,537	\$ 282,675
Reynolds	1802	Fredonia Borough	43	Mercer	Mercer	12,519,260	3,300,300	26.36%	\$ 232,671	3.8%	2.7%	\$ 169,648	\$ (63,023)
Reynolds	1803	Pymatuning Township	43	Mercer	Mercer	165,385,501	35,176,550	21.27%	\$ 2,479,947	40.2%	36.3%	\$ 2,241,134	\$ (238,812)
Reynolds	1804	West Salem Township	43	Mercer	Mercer	137,455,375	26,148,850	19.02%	\$ 1,843,494	29.9%	30.2%	\$ 1,862,654	\$ 19,160
						455,315,881	87,517,350	19.22%	\$ 6,169,973	100.0%	100.0%	\$ 6,169,973	\$ -
						\$ 6,169,973	\$ 6,169,973	Less Slots and Less Collection rate		PT 6111			
						13.5510	70.5000	\$ 6,169,973	\$ 238,410	0.95	\$ 5,943,483.68		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
Sharon City	2001	Sharon City	43	Mercer	Mercer	367,574,678	105,827,000	28.79%	85.0100			24.4749	
									\$ 8,996,353	100.0%	100.0%	\$ 8,996,353	0
									Less Slots and Less Collection rate		PT 6111		
									\$ 8,996,353	\$ 493,812	0.95	\$ 8,527,231.87	





									AV times est. Times Mills			MV times new millage	
<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	83.0000	Current Share	At MKT Val. Share	16.7381	\$ Change
Sharpsville Area	2201	Clark Borough	43	Mercer	Mercer	34,414,679	6,579,100	19.12%	\$ 546,065	8.9%	9.3%	\$ 576,035	\$ 29,969
Sharpsville Area	2202	Sharpsville Borough	43	Mercer	Mercer	140,510,653	31,279,350	22.26%	\$ 2,596,186	42.1%	38.1%	\$ 2,351,875	\$ (244,311)
Sharpsville Area	2203	South Pymatuning Township	43	Mercer	Mercer	159,176,128	29,517,550	18.54%	\$ 2,449,957	39.7%	43.2%	\$ 2,664,298	\$ 214,342
						334,101,460	67,376,000	20.17%	\$ 5,592,208	90.6%	90.6%	\$ 5,592,208	\$ -
				Tax Duplicate		\$ 5,592,208	\$ 5,592,208	Less Slots and Less Collection rate		PT 6111			
						16.7381	83.0000	\$ 5,592,208	\$ 239,259	0.95	\$ 5,364,911.95		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									71.6158			14.1112	
West Middlesex Area	2401	Lackawannock Township	43	Mercer	Mercer	119,175,106	21,926,000	18.40%	\$ 1,570,248	25.4%	27.3%	\$ 1,681,698	\$ 111,450
West Middlesex Area	2402	Shenango Township	43	Mercer	Mercer	230,097,661	44,842,600	19.49%	\$ 3,211,439	52.0%	52.6%	\$ 3,246,943	\$ 35,504
West Middlesex Area	2403	West Middlesex Borough	43	Mercer	Mercer	38,840,792	9,705,150	24.99%	\$ 695,042	11.3%	8.9%	\$ 548,088	\$ (146,954)
						388,113,559	76,473,750	19.70%	\$ 5,476,729	88.8%	88.8%	\$ 5,476,729	\$ -
					Tax Duplicate	\$ 5,476,729	\$ 5,476,729		Less Slots and Less Collection rate		PT 6111		
						14.1112	71.6158	\$ 5,476,729	\$ 185,800	0.95	\$ 5,300,218.79		



<u>School District</u>	<u>M#</u>	<u>Municipality</u>	<u>C#</u>	<u>Tax County</u>	<u>SD County</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Ratio</u>	AV times est. Times Mills	Current Share	At MKT Val. Share	MV times new millage	\$ Change
									67.0500			12.1495	
Wilmington Area	1501	New Wilmington Borough	37	Lawrence	Lawrence	72,155,184	59,834,150	82.92%					
Wilmington Area	1502	Plain Grove Township	37	Lawrence	Lawrence	58,010,699	40,149,780	69.21%					
Wilmington Area	1503	Pulaski Township	37	Lawrence	Lawrence	185,172,499	134,694,920	72.74%					
Wilmington Area	1504	Volant Borough	37	Lawrence	Lawrence	7,123,183	5,740,100	80.58%					
Wilmington Area	1505	Washington Township	37	Lawrence	Lawrence	60,738,303	45,189,456	74.40%					
Wilmington Area	1506	Wilmington Township	37	Lawrence	Lawrence	195,934,745	149,549,402	76.33%					
Wilmington Area	1531	Wilmington Township	43	Mercer	Lawrence	84,066,822	15,233,000	18.12%	\$ 1,021,373			\$ 1,021,373	\$ -
						84,066,822	15,233,000	18.12%	\$ 1,021,373			\$ 1,021,373	\$ -
				Tax Duplicate		\$ 1,021,373	\$ 1,021,373	Less Slots and Less Collection rate		PT 6111			
						12.1495	67.0500						



# NOTE: CRAWFORD AND LAWRENCE RATIO VARIATION

School District	M#	Municipality	C#	Tax County	SD County	Market Value	Assessed Value	Ratio			
Crawford Central	0301	Cochranton Borough	20	Crawford	Crawford	39,593,496	13,795,938	34.84%			
Crawford Central	0302	East Fairfield Township	20	Crawford	Crawford	48,506,126	13,519,158	27.87%			
Crawford Central	0303	Fairfield Township	20	Crawford	Crawford	53,571,846	14,568,275	27.19%			
Crawford Central	0331	French Creek Township	43	Mercer	Crawford	53,323,873	8,116,050	15.22%			
Crawford Central	0304	Meadville City	20	Crawford	Crawford	376,173,885	154,261,419	41.01%			
Crawford Central	0305	Union Township	20	Crawford	Crawford	48,294,104	12,817,865	26.54%			
Crawford Central	0306	Vernon Township	20	Crawford	Crawford	424,038,451	131,540,246	31.02%			
Crawford Central	0307	Wayne Township	20	Crawford	Crawford	89,560,787	22,175,303	24.76%			
Crawford Central	0308	West Mead Township	20	Crawford	Crawford	260,021,937	84,080,782	32.34%			
						53,323,873	8,116,050	15.22%	\$	-	
				Tax Duplicate		\$ -	\$ -	Less Slots and Less Collection rate		PT 6111	
						0.0000	0.0000				



# PAUSE...QUESTIONS

## Segue....

- Who are you?
- Process to communicate
- Process to target



# PROPERTY TAX COMPOSITION OF EACH DISTRICT IS DIFFERENT

- Who pays your taxes?
- Residential, Commercial, Agricultural, and all other....
- And Yes...renters pay property taxes... (Residential and commercial)
- Different shares of property types.....each district needs to address its own unique set of property types...and even the people/constituents who own / run / and manage those properties.



# COMPOSITION MATTERS --- SORT RESIDENTIAL

[STEB 2021]	Residential	Commercial	Agriculture	All other
Sharpsville Area SD	78.8%	13.8%	5.7%	1.7%
Wilmington Area SD	70.2%	11.0%	11.0%	7.8%
Sharon City SD	68.8%	30.6%	0.0%	0.6%
Greenville Area SD	67.4%	25.1%	5.0%	2.6%
Hermitage SD	61.0%	36.9%	1.3%	0.9%
Mercer Area SD	59.6%	16.5%	17.4%	6.5%
Crawford Central SD	57.9%	29.9%	7.8%	4.5%
West Middlesex Area SD	56.2%	19.3%	14.0%	10.5%
Reynolds SD	53.4%	17.6%	20.5%	8.5%
Grove City Area SD	50.6%	36.6%	9.6%	3.2%
Farrell Area SD	50.2%	46.9%	0.1%	2.7%
Lakeview SD	48.7%	13.0%	27.4%	10.9%
Jamestown Area SD	41.6%	5.3%	18.2%	34.9%
Commodore Perry SD	40.0%	6.0%	39.3%	14.7%



# COMPOSITION MATTERS --- SORT COMMERCIAL

[STEB 2021]	Residential	Commercial	Agriculture	All other
Farrell Area SD	50.2%	46.9%	0.1%	2.7%
Hermitage SD	61.0%	36.9%	1.3%	0.9%
Grove City Area SD	50.6%	36.6%	9.6%	3.2%
Sharon City SD	68.8%	30.6%	0.0%	0.6%
Crawford Central SD	57.9%	29.9%	7.8%	4.5%
Greenville Area SD	67.4%	25.1%	5.0%	2.6%
West Middlesex Area SD	56.2%	19.3%	14.0%	10.5%
Reynolds SD	53.4%	17.6%	20.5%	8.5%
Mercer Area SD	59.6%	16.5%	17.4%	6.5%
Sharpsville Area SD	78.8%	13.8%	5.7%	1.7%
Lakeview SD	48.7%	13.0%	27.4%	10.9%
Wilmington Area SD	70.2%	11.0%	11.0%	7.8%
Commodore Perry SD	40.0%	6.0%	39.3%	14.7%
Jamestown Area SD	41.6%	5.3%	18.2%	34.9%





# COMPOSITION MATTERS --- SORT AGRICULTURE

[STEB 2021]	Residential	Commercial	Agriculture	All other
Commodore Perry SD	40.0%	6.0%	39.3%	14.7%
Lakeview SD	48.7%	13.0%	27.4%	10.9%
Reynolds SD	53.4%	17.6%	20.5%	8.5%
Jamestown Area SD	41.6%	5.3%	18.2%	34.9%
Mercer Area SD	59.6%	16.5%	17.4%	6.5%
West Middlesex Area SD	56.2%	19.3%	14.0%	10.5%
Wilmington Area SD	70.2%	11.0%	11.0%	7.8%
Grove City Area SD	50.6%	36.6%	9.6%	3.2%
Crawford Central SD	57.9%	29.9%	7.8%	4.5%
Sharpsville Area SD	78.8%	13.8%	5.7%	1.7%
Greenville Area SD	67.4%	25.1%	5.0%	2.6%
Hermitage SD	61.0%	36.9%	1.3%	0.9%
Farrell Area SD	50.2%	46.9%	0.1%	2.7%
Sharon City SD	68.8%	30.6%	0.0%	0.6%

Current Participation levels of Act 319 C & G...

...and the values used (by the county) for the exempted portions...ratio may change within the property

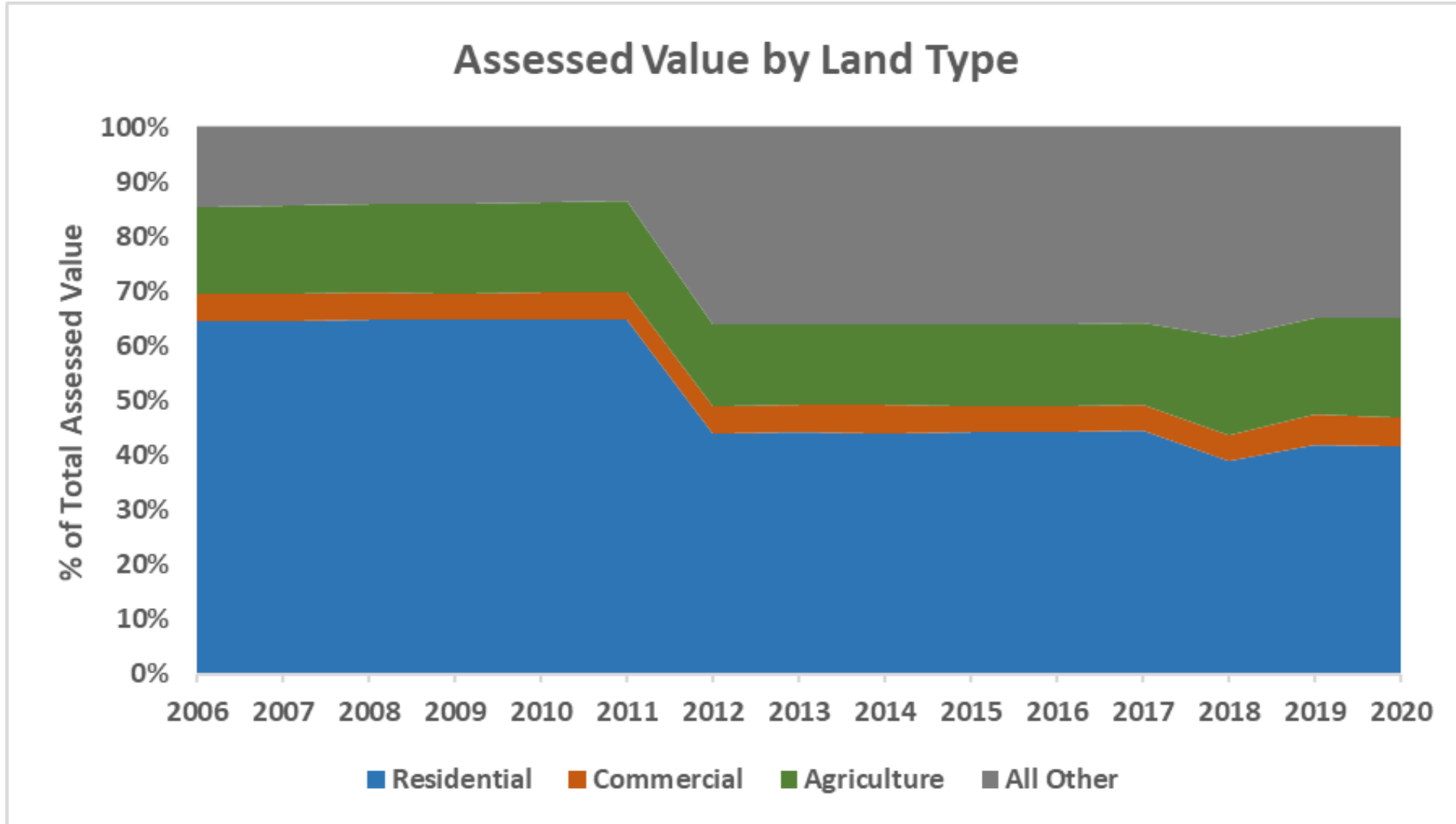


# COMPOSITION MATTERS --- SORT ALL OTHER?? WHAT ARE THEY?

[STEB 2021]	Residential	Commercial	Agriculture	All other
Jamestown Area SD	41.6%	5.3%	18.2%	34.9%
Commodore Perry SD	40.0%	6.0%	39.3%	14.7%
Lakeview SD	48.7%	13.0%	27.4%	10.9%
West Middlesex Area SD	56.2%	19.3%	14.0%	10.5%
Reynolds SD	53.4%	17.6%	20.5%	8.5%
Wilmington Area SD	70.2%	11.0%	11.0%	7.8%
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Farrell Area SD	50.2%	46.9%	0.1%	2.7%
Greenville Area SD	67.4%	25.1%	5.0%	2.6%
Sharpsville Area SD	78.8%	13.8%	5.7%	1.7%
Hermitage SD	61.0%	36.9%	1.3%	0.9%
Sharon City SD	68.8%	30.6%	0.0%	0.6%



# JAMESTOWN? 2011-12 INFLECTION POINT?



## ...CURRENT MV TO AV RATIO

- All of this May indicate which Munis will see greater shares shifting...up or down...
- Heavy commercial Appeals and AG 319 participation increases may shift shares to residential & other....but.....you need that to occur before mill re-set
- Fairer and more uniform tax payer equity numbers matter...reassessment is the tool...and tools need to be cared for, maintained, an understood how use.



## W. EDWARD DEMING---FINAL THOUGHTS

- ***Rational behavior requires theory. Reactive behavior requires only reflex action.***
- ***I will continue to work with you, if you are willing to share what you have learned!***



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## Final Questions??

[Tshrom@pasbo.org](mailto:Tshrom@pasbo.org)

- Thank you, for all you do to Serve your Communities, Constituents, and Students!!!

