

# Property Reassessment Frequently Asked Questions

## History and General Reassessment Process

### 1. Why did the County reassess property values?

The reassessment is being done as a result of a Court Order issued in 2020. The court determined that property values had changed significantly enough since the previous reassessment years ago and were no longer represented as the “true value of money.” The new assessed value will be based on what is believed to be market value for the property as of July 1, 2023 valuation date.

### 2. When will the new assessed value take effect?

July 1, 2024

### 3. When will I receive the new assessment?

You will receive a preliminary market value in October 2023, with final assessments expected in February 2024

### 4. What should I expect when data collectors come to my community/neighborhood?

Representatives from the County’s contractor, Tyler Technologies, will canvass Sussex County from the fall of 2021 through most of 2022 to verify improvements and take measurements. This is the next step in the re-assessment process, providing the County and its contractor a more detailed – and accurate – assessment of properties and their improvements beyond what can be determined through aerial photographs. Working by tax districts, these data collectors will perform site visits in communities during regular business hours, from 8 a.m. to 4:30 p.m. Monday through Friday.

You can view where data collectors are working by visiting this website:

<https://www.arcgis.com/apps/dashboards/e4e02bb4693e44d391467d0abc2ea5e0>

Data collectors drive a variety of personal vehicles, but all are marked with ‘Sussex County Reassessment Contractor’ decals. Crew members wear bright yellow vests labeled with ‘Tyler’ and carry a County-issued ID badge to identify them. You may view a complete list, including photos, of contracted crew members at this website:

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

Data collectors will visit each property and attempt to make contact with the owner/occupant to take exterior measurements and photographs, as needed. Data collectors WILL NOT enter dwellings unless invited in and will not remain on property if the crew member(s) determines only a minor is present, or if the crew member is asked by the owner/occupant to leave. In such cases, data collectors will make estimates from the public roadway before moving on to the next parcel.

## Determining a Property's Value

### 5. How are the new values being set?

The assessment will be done by Tyler Technologies, a nationally recognized firm, under contract with the County. The market value of the property is determined by site visits to all improved properties, sales data collection, valuation methodology by property class, commercial income and expense data analysis, ratio studies, and value review. Digital photos will be taken of all improved properties (parcels with structures), and then data mailers will be sent to ask property owners to verify that the collected data was correct. Tyler analyzes recent sales of similar properties and considers construction costs and income and expense information, when appropriate. They also consider the impact of houses being on busy streets or adjacent to commercial uses. They will not look at deeds or consider issues with a property that were not apparent from a visual inspection.

### 6. What is market value?

There are several long explanations of market value, but simply put, it is the most probable price a willing buyer would pay a willing seller for a property on the open market if neither party is under pressure to buy or sell.

### 7. How can I determine whether my new value is correct?

The key question is: could you or would you sell the property for the amount listed as the new assessment? You can check this against sales of similar properties in your neighborhood. Tyler will take into consideration sales of nearby comparable properties that are recorded during a 30-month period ending on June 30, 2023, prior to setting values. You can check recent transactions through websites such as Realtor.com, Trulia, and Zillow or by asking real estate professionals, including licensed realtors, about sales in your neighborhood. Tyler will not be able to consider sales recorded after June 30, 2023, for purposes of setting the valuation because of the state law requirement that the values be set as of a specified date. If you feel that the final value you receive in February 2024 does not accurately reflect the market value of your property, you can file a formal appeal with the Board of Assessment Review.

### 8. Should the preliminary assessed value be the same as the purchase price for my property?

The goal of the assessment project is to determine the fair market value of every property in Sussex County. If you purchased your house within the past year, and if the purchase was on the open market and had no unusual conditions, the appraised value on your notice should be reasonably close to the sale price, but probably will not be the exact amount. Just because one person is willing to pay a certain amount for a property doesn't mean that the majority of buyers would be willing to pay the same price. During the valuation process, each property is compared to up to five similar properties to determine the most probable selling price. While sale prices may vary slightly, even for identical properties, the assessor must be equitable in his valuations. Therefore, similar properties will have the same appraised value, even if they might sell for a little more or less than the appraised value.

Even if you appealed your value (assessment) in a prior year to the Assessor's Office, or to the Board of Assessment Review, and the value was adjusted, the revaluation appraises each property as if it had not been valued before. Any prior changes are not considered since those changes were based on the old base year value for all of the



properties in the County. The new value you receive should be a reasonable estimate of market value and equitable with surrounding properties of a similar type.

**9. Are exemptions included in this preliminary value?**

Any existing exemptions are not included in your preliminary value but will be in the taxable value you receive from the County after the reassessment. (Taxable value equals the assessed value less any exemptions that may be applicable). Questions concerning exemptions must be directed to the Assessment Department or Billing Division (State 65 Credit) Assessment Phone: (302) 855-7824 / Billing: (302) 855-7871

**10. What will happen to me when an assessor sees an improvement on my property that I did not receive a County permit for or County approval?**

The Tyler assessors will conduct a site visit to each property to ascertain the structures on the property and to take measurements and digital pictures of the improvements. The improvements will be added to your property's assessment record and the value of your property will include the value of those structures.

## The Impact on Property Taxes Due to a Reassessment

**11. Will the county or school collect more taxes as a result of the reassessment?**

The County and the school districts are capped by law on how much additional revenue can be generated from reassessment. Following the reassessment, property tax rates will be adjusted to ensure the taxing entity does not collect more than allowed by statute. Per State Code, the County is capped at a 15 percent increase in tax revenue following a reassessment. The schools are capped at 10 percent.

**12. Does the County Reassessment Project affect my county and school taxes?**

It may. A resident's county and school taxes are all based on the assessed value of a property. While the overall impact on a community is capped by State Code, individual property owners may see their taxes decrease or increase.

**13. Can a municipality otherwise increase taxes?**

A municipality may, by separate and specific vote, seek to increase their property tax rate. Some municipalities use the county assessments and others do not. If you live in a municipality, you should contact your municipality on how your taxes will be impacted, if at all, after you receive your new County assessment value.



## Appeals Process

**14. What if I feel the preliminary value is not close to my property's value?**

If you feel that the value is not reasonably close, make an appointment for an informal review to go over the data and value. Instructions on how to schedule an informal property review will be included with your notice of tentative value. Data compiled during the revaluation will be available for inspection at the informal review. You should bring copies of documentation to the hearing that you want the assessors to consider in reviewing the value.

**15. Who hears my "informal review"?**

Tyler hearing officers will be handling all informal reviews/appeals. Tyler's hearing officers are experienced appraisal staff that have worked on the reappraisal project for the County.

**16. When will I learn the results of the informal review?**

No value changes will be made at the informal review, but all information you supply will be reviewed. You will know if the value was revised when you receive your formal valuation notice in the mail in February 2024.

**17. What if I am still not satisfied with my assessment?**

If you disagree with the results of the informal review, your next step would be to file a formal appeal with the Board of Assessment Review.

**18. If I don't schedule an informal review, do I lose my right to file a formal appeal?**

No. You are not required to attend an informal review in order to file a formal appeal with the Board of Assessment Review. Even if you chose not to schedule an informal review, further legal review is available if you have filed an appeal with the Board of Assessment Review.

**19. What is the Board of Assessment Review?**

The Board is a five-member board appointed by the County Council. The Board is required by Delaware Code for the purpose of hearing appeals from a property owner who alleges that his or her property has been improperly assessed for purposes of taxation.

