

Sussex County Reassessment Project Update



Agenda



- Current Activities and Status
- Public Communications
- Reassessment Timeline
- Tentative Value Notices
- Appeals Process
- Next Steps
- Questions

Current Activities & Status



DATA COLLECTION CONTINUES WITH **152,045** DATA MAILERS SENT TO IMPROVED RESIDENTIAL PROPERTIES



36,014 RETURNED DATA MAILERS WITH CHANGES FOR A **24%** RESPONSE RATE



198,771 IMAGES HAVE BEEN UPLOADED INTO CAMA



4,500 INCOME & EXPENSE FORMS HAVE BEEN SENT TO IMPROVED COMMERCIAL PROPERTIES WITH A **21%** RESPONSE RATE



VALUE REVIEW & ANALYSIS – ADJUSTMENTS CONTINUE TO BE MADE TO RESIDENTIAL AND COMMERCIAL NEIGHBORHOODS



UP NEXT:
TENTATIVE VALUE NOTICES WILL BE MAILED NEXT MONTH

Public Communications



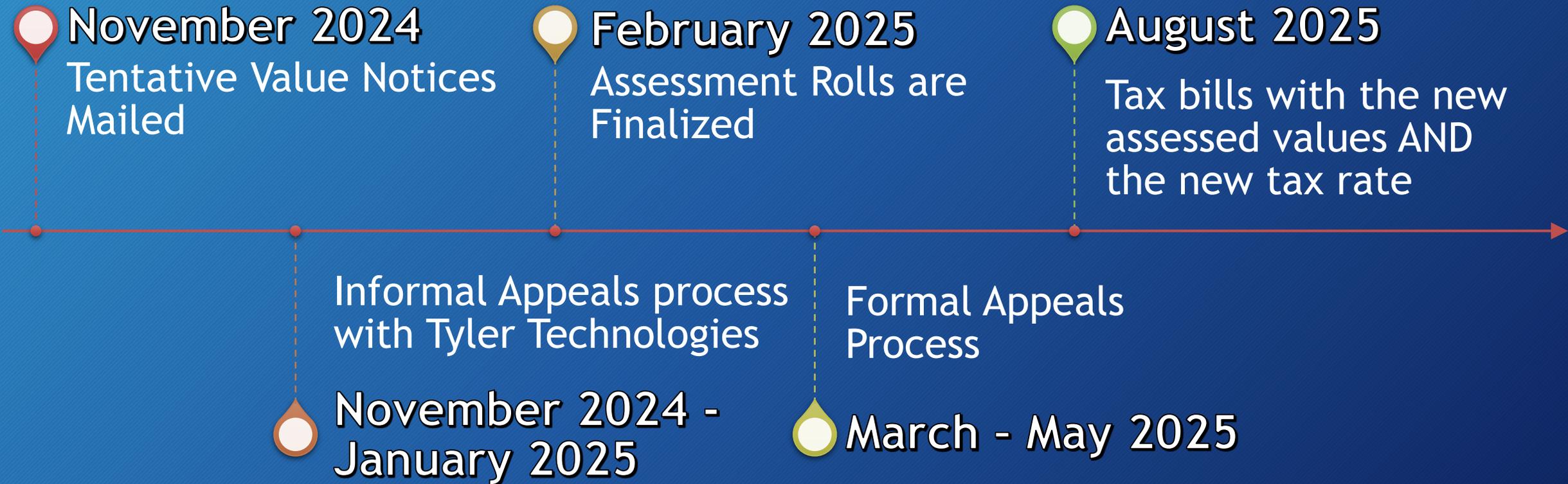
- As we enter the reassessment phase where property owners play a more active role in the reassessment process, communication is critical.
- We have developed a series of three short videos that will be shared to aid property owners in understanding:
 - What is reassessment; Why is it being done?
 - How the Reassessment process works and how it may or may not impact your taxes?
 - Steps of the appeals process
- Reassessment, appeals, and other helpful property information will also be found on our website at www.sussexcountyde.gov/reassessment.



What is Reassessment and why is it being done?



Future Reassessment Timeline



Tentative Value Notices



- Tentative Value Notices will be mailed to all property owners beginning in November.
 - Three separate notices are being mailed:
 - Residential/Commercial
 - Farmland in an Agricultural Program
 - Farmland not in an Agricultural Program

Sussex County Tax Assessment
c/o Tyler Technologies
2 The Circle
PO Box 589
Georgetown, DE 19947

Presorted
First Class Mail
U.S. Postage
PAID
SHLS

IMPORTANT REASSESSMENT INFORMATION

Recipient Name
Recipient Address
City, ST Zip

Tentative Assessment

Your new tentative assessment is based on 100% of the current assessed value of your property as of July 1, 2023.



Assessed Value

Assessed values have been developed using recent valid market sales and economic data.



Tax Rates

Tax Rates will change, therefore **do not** multiply your new tentative value by the current tax rate.



Value Review

Informal hearings are available to any property owner who desires to have their property value reviewed by Tyler Technologies.



Tentative Value Notices Key Points



- Residential/Commercial
- Farmland in Agricultural Program
- Farmland NOT in Agricultural Program
 - Farmland owners not currently in an agricultural program will also receive an application to apply.
 - Applications must be received by **February 1, 2025.**



How values may or may not impact your taxes?

Appeals Process



Informal Review



Finalize Assessment Rolls



Formal Appeals



Superior Court

Informal Appeals



Informal Review Procedures and Guidelines

- Procedures and Guidelines for the Informal Review process are included on the back of each notice.
- **Our goal is to ensure accuracy.** The informal review process helps ensure information is accurate.
- Informal process handled by Tyler Technologies.
- Held at the West Complex from **November 11, 2024 – January 31, 2025.**
 - Scheduling does not begin until November 7th
 - Notice must be received before scheduling an appointment.
 - Appointments can be scheduled by calling **1-833-703-4016** between the hours of 8:00 am - 4:30 pm or online at any time www.tylertech.com/sussex.

SUSSEX COUNTY - INFORMAL REVIEW PROCEDURES & GUIDELINES

The purposes of Tyler Technologies conducting informal hearing reviews are to allow all property owners to review their tentative valuations for accuracy. If you feel the proposed tentative valuation does not reflect fair market value as of July 1, 2023, please schedule an informal hearing appointment.

Market Value is defined as the most probable price a property should bring in a competitive and open market. This definition requires an arm's length transaction with each of the parties acting in their own best interests. Additionally, it requires that the buyer and seller are not acting out of undue haste or duress and that the real property has been exposed on the market for a reasonable period of time.

How to Schedule Appointment

Scheduling is open through December 13, 2024

1. To schedule by phone – call: **1-833-703-4016**
Call center hours are Monday – Friday 8:00 AM to 4:30 PM
2. Online (Self Service) – visit the website: www.tylertech.com/sussex
Online is available 24 hours a day during the scheduling period noted above.

Acceptable forms of evidence

1. Comparable Sales (closed from January 1, 2021 – June 30, 2023). Valid Sales are known as “arms-length” transactions which reflect market value. The more recent closed sales are typically better indicators of value than older closed sales. Comparable sales can be obtained by consulting with real estate professionals as well as “FREE websites” such as:
 - www.zillow.com / www.realtor.com / www.homes.com
2. Active Listings – can be utilized as supporting evidence NOT direct evidence such as closed comparable sales.
3. Income & Expense statements – only used for income producing properties.
4. Appraisals dated between (1/1/22 – 6/30/23).
5. Photo's – Recent images of dwelling(s) outbuildings, land, etc. are a great way of showing any type of quality or condition issues a property may be suffering from.

All documentation should be submitted to Tyler Technologies **prior or during** your scheduled appt. Documents can be emailed to SussexCountyDE@tylertech.com or dropped off at the Tyler reassessment office – Sussex County West Complex, 22215 Dupont Blvd, Georgetown, DE 19947

ALL DOCUMENTATION **MUST** INCLUDE OWNER NAME, CONTROL NUMBER, & PROPERTY LOCATION

Inadmissible forms of evidence

1. Previous assessed value, established as 1974 base year.
2. Closed Sales which are not considered to be “arms-length”. Examples of typical invalid sales are distressed properties, bank owned, sheriff sales, foreclosures, short sales, family transactions, court order, change after sale.
3. Comparing properties which have not sold as an “arms-length” transaction. Comparison of neighboring property values and/or building characteristics.
4. Tax Impact / Exemptions / Abatements – These are not taken into consideration when establishing market value. Exemptions & Abatements will be applied to each property if proper application has been approved by Sussex County.
5. Estimated Values from online search, such as “Redfin, Zillow Zestimate, HomeLight, Realtor.com, etc.”

Informal Review Procedures and Guidelines



- Property owners must comply with the acceptable and inadmissible forms of evidence referenced on the back of the Tentative Value Notice.
 - Property owners are strongly encouraged to submit evidence in advance of their meetings to sussexcountyde@tylertech.com ensuring their name and control number are in the subject line of the e-mail.
- Errors/omissions identified during the informal process will be resolved by Tyler Technologies before the formal assessment rolls are established on **February 15th**.

Formal Appeals



Formal Appeals



- Property Owners must file an application with the Board of Assessment Review to enter the Formal Appeals Process. Once filed, the process has two steps.
 - Step 1
 - Referees will meet one-on-one with property owner
 - Step 2
 - Public Hearing with the Board of Assessment review

Referee Meetings



- Referee Meetings are the first step in the Appeals process.
 - Referee meetings are held at the Administrative building during normal business hours.
 - Property Owners can schedule online or over the phone.
- Referees will:
 - Meet one-on-one with the appellant
 - Review supporting evidence provided by appellant
 - Make recommendations to the Board of Assessment Review

Board of Assessment Review



- If an agreement is reached a stipulation form is completed and forwarded to the BOAR for review and decision.
- If an agreement cannot be reached, property owners will have the opportunity to participate in formal hearings regarding the assessed value of their property.
- It is the Board of Assessment Review that presides over the formal appeal hearings.
 - The hearings will include a County attorney, County staff, and board members.
 - The hearings will be held in Council Chambers and open to the public.
 - Property owners can schedule by phone or online.
 - The Board will review recommendations from the Referee Meetings as well as hear Formal Appeals from property owners.

Superior Court Appeal



- If an agreement cannot be reached property owners can appeal the Board of Assessment Review decision to Superior Court.
- Per State Code Title 9 § 8312(c), Any person who, after properly filing an appeal before any board of assessment or Department of Finance or Department of Land Use, feels aggrieved by the decision of such body may, within 30 days by postmark date after receiving notice of its decision, appeal therefrom to the Superior Court of the county in which such person resides. The decision of each board of assessment or Department of Finance or Department of Land Use shall be prima facie correct and the burden of proof shall be on the appellant to show that such body acted contrary to law, fraudulently, arbitrarily or capriciously. The appellant shall be heard on the record and proceedings of each board of assessment or Department of Finance or Department of Land Use which shall be certified to the Court by such body within 15 days after service on such body of a notice of appeal. The Court may permit the appellant or each board of assessment or Department of Finance or Department of Land Use to present any new or different evidence pertinent to the matter. The Court may affirm, reverse or modify the decision of such body and the decision of the Court shall be final. The Court at its discretion may also remand the matter to the board to clarify issues of fact or to make findings consistent with the Court's decision.





Navigating the Appeals Process

Next Steps



- The County is now seeking Referees to review formal appeals with property owners appealing their value from Tyler Technologies.
 - There will be at least 16 positions available.
 - Applicants must have knowledge of the assessment, real estate, and/or the appraisal process.
 - Successful applicants should be generally available to hear appeals from February through May.
 - Applications are available on our website at <https://sussexcountyde.gov/board-assessment-review>.

Next Steps



- Council will need to appoint the members of the Board of Assessment Review.
- Per State Code:
 - The Board shall consist of five regular members and three alternate members.
 - Council shall determine the terms and criteria of who serves on the Board.
- Staff Recommendation
 - Appointments will be for either 2 or 3 years to stagger terms.
 - Applicants must be residents of Sussex County and preferably have knowledge of the assessment, real estate, and/or the appraisal process.
 - Regular member applicants should be generally available to sit on the board from **March 1st to May 31st**. Alternative member applicants should be available to sit in for a regular board member, as needed.
 - During the term on the board, members shall be a resident of Sussex County and not an incumbent, candidate or candidate-elect for county, state, or federal public office.
 - Board members will be paid \$300.00 per full day meeting (\$150 for half day meetings).
- Applications will be available online to apply at <https://sussexcountyde.gov/board-assessment-review>.

Council Members Next Steps



- Today
 - Make a motion to adopt the qualifications and terms for Board Members to be placed with the application
- December 2024
 - Appoint Board of Assessment Review members
- February 2025
 - Define new program parameters for tax assistance programs (Over 65 and Disability) and approve new ordinance.

The background features a dark grey surface with embossed Hebrew text. Two orange arrows point to the right, one in the upper left and one in the upper right. A black horizontal bar is positioned at the bottom, containing the word 'Questions?' in white. To the right of this bar is a solid blue rectangular area.

Questions?