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BOARD OF ASSESSMENT REVISION

Courthouse Annex 118 Main Street Wellsboro PA 16901

December 18, 2024

To: Tioga County Commissioners

Re: Millage Increase

Dear Commissioners,

In response to your request regarding the recent 0.75 mill increase to the county millage rate for the 2025 tax year, I've prepared the charts on the following page showing the history of the county millage rate, the percentage increases, and the tax impact of those changes. To summarize the data in Table 1, in 2009 the county millage was increased 1.00 mill from 5.75 to 6.75 mills for the 2010 tax year, this was a 17.39% increase to the rate, and the tax impact on a property assessed at \$100,000 was \$100 per year. The last increase prior to 2010 occurred in 2005 when there was a 1.00 mill increase from 4.75 to 5.75 mills, which was a 21.05% increase to the rate, however, the tax impact on a property assessed at \$100,000 was the same at \$100 per year. The 2010 1.00 mill increase was the last rate increase approved by the Board of Commissioners.

I've also prepared tax impact data in Table 2 showing the impact of the 0.75 mill increase that was approved by the Board of Commissioners. A 0.75 mill increase would result in an additional \$75.00 per year for every \$100,000 in assessed value. Looking at the figures, 78% of the taxable properties in Tioga County are assessed at less than \$200,000. For properties assessed less than \$100,000, the average change for property owners in this range will be \$31.11 per year, with a property assessed at \$100,000 going up \$75.00 per year. For properties assessed in the \$100,000 - \$200,000 range, the average change for property owners will be \$109.37 per year, with a property assessed at \$200,000 going up \$150.00 per year.

Sincerely,

A handwritten signature in black ink, appearing to read "Joshua Zeyn". The signature is fluid and cursive.

Joshua S. Zeyn, CPE
Chief Assessor/Tax Claim Director

Year	County Millage	Millage Change over Prior Year	Millage Percentage Change	Tax Increase	Tax Increase for a Property Assessed at \$100,000
2001*^	13	3.00	30.00%	Yes	\$ 300.00
2002	3.779	-9.22	-70.93%	No	\$ -
2003	3.779	0.00	0.00%	No	\$ -
2004	4.75	0.971	25.69%	Yes	\$ 97.10
2005	5.75	1.00	21.05%	Yes	\$ 100.00
2006	5.75	0.00	0.00%	No	\$ -
2007	5.75	0.00	0.00%	No	\$ -
2008	5.75	0.00	0.00%	No	\$ -
2009	5.75	0.00	0.00%	No	\$ -
2010	6.75	1.00	17.39%	Yes	\$ 100.00
2011	6.75	0.00	0.00%	No	\$ -
2012	6.75	0.00	0.00%	No	\$ -
2013	6.75	0.00	0.00%	No	\$ -
2014	6.75	0.00	0.00%	No	\$ -
2015	6.75	0.00	0.00%	No	\$ -
2016	6.75	0.00	0.00%	No	\$ -
2017	6.75	0.00	0.00%	No	\$ -
2018	6.75	0.00	0.00%	No	\$ -
2019	6.75	0.00	0.00%	No	\$ -
2020	6.75	0.00	0.00%	No	\$ -
2021	6.75	0.00	0.00%	No	\$ -
2022	6.75	0.00	0.00%	No	\$ -
2023*	6.75	0.00	0.00%	No	\$ -
2024	3.32	-3.43	-50.81%	No	\$ -
2025	4.07	0.75	22.59%	Yes	\$ 75.00

*Reassessment

^Assessment Ratio Change to 100%

Property Taxable Assessed Value Range	Parcel Count	Percentage of Taxable Parcels	Average Assessed Value in Range	Average Annual Tax Increase - 0.75 mill
Less Than \$100,000	11,692	44%	\$ 41,486	\$ 31.11
\$100,000 - \$200,000	9,142	34%	\$ 145,832	\$ 109.37
\$200,001 - \$300,000	3,717	14%	\$ 241,872	\$ 181.40
\$300,001 - \$400,000	1,424	5%	\$ 342,722	\$ 257.04
\$400,001 - \$500,000	419	2%	\$ 440,564	\$ 330.42
\$500,001 - \$750,000	256	1%	\$ 595,199	\$ 446.40
\$750,001 +	173	1%	\$ 1,897,789	\$ 1,423.34
Total	26,823	100%	\$ 144,300	\$ 108.23