County of Lackawanna

Certified Copy

Ordinance: 23-0307

Lackawanna County
Government Center
at The Globe
123 Wyoming Ave
Scranton, Pennsylvania
18503

File Number: 23-0307

Ordinance #290
Second Reading
Adopting The Lackawanna County Reassessment Relief Initiative

First Reading: November 21, 2023
Second Reading: November 30, 2023

ORDINANCE #290

BOARD OF COUNTY COMMISSIONERS
OF THE
COUNTY OF LACKAWANNA, PENNSYLVANIA

AN ORDINANCE OF THE COUNTY OF LACKAWANNA, PENNSYLVANIA ADOPTING THE LACKAWANNA COUNTY REASSESSMENT RELIEF INITIATIVE

WHEREAS, Lackawanna County imposes an annual real estate tax on the assessed value of real property located within the County;

WHEREAS, on May 18, 2022, the Lackawanna County Board of Commissioners approved a countywide revision of assessment to reassess the property values of all real property located in Lackawanna County ("Reassessment").

WHEREAS, on January 1, 2026, the new assessed values for use in all real property taxation in Lackawanna County shall be implemented; and the purpose of the Reassessment Relief Initiative is to allow eligible residents to be relieved of any immediate financial burden caused by the increase in their County real estate taxes, only, following Reassessment.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Commissioners of the County of Lackawanna, Pennsylvania, as follows:

Section 1. Reassessment Relief Initiative

1.1: The Reassessment Relief Initiative will be available to eligible residents commencing the year that the tax bills are issued reflecting the newly reassessed property values.

1.2: The Reassessment Relief Initiative program will sunset effective January 1 of the year immediately proceeding the year that the tax bills are initially issued reflecting the newly reassessed property values.

1.3: The Reassessment Relief Initiative is a program offered to eligible residents of Lackawanna County who have experienced a net increase of not less than twenty (20%) percent in County real estate tax following Reassessment.

1.4: The Reassessment Relief Initiative applies to the increased portion of County taxes only as a result of Reassessment and does not apply to increased property taxes due and owing to any other taxing district (i.e., local municipal real estate tax and school district real estate tax).

1.5: The Lackawanna County Office of Assessment and Appeals, in conjunction with NeighborWorks Northeastern Pennsylvania, may grant an application for the Reassessment Relief Initiative.

1.6: Applicant(s) must apply for relief under the Reassessment Relief Initiative on or before April 1st of the year that the tax bills are issued reflecting the newly reassessed property values.

1.7: To be eligible for the Reassessment Relief Initiative, the following eligibility requirements must be met:

a. Only deeded owners may apply for relief. All deeded owners must be applicants, listed on the application and sign the same;

b. The property shall exclusively be the primary single-family residential dwelling of the deeded owners (the "Applicant(s)");

c. The property shall be owner-occupied. Occupants permitted besides the Applicant(s) are members (minors and/or adults) of the Applicant(s) family. Any use of the property in whole or in part for business or rent will make the property ineligible for relief;

d. The Applicant(s) shall not own any other residential or commercial properties located in Lackawanna County. The single-family owner occupied residential property for which relief is sought must be the one and only residence of the Applicant(s);

e. Total gross annual household income for a single deeded owner and all adults occupying the residence for which relief is sought shall not exceed $35,000.00. Total gross annual household income for joint or multi-deeded owners and all adults occupying the residence for which relief is sought shall not exceed $45,000.00.

f. There shall be no real estate tax delinquencies owed by the Applicant(s) at the time of application;

g. The property shall be insured; and

h. There shall be at least a 20% net tax increase in the amount of the Lackawanna County Real Estate Tax owed on the property owned by the Applicant(s) following reassessment.

1.8: Applicant(s) must submit the following documentation as part of their application:

a. A copy of the current deed for the property owned by the applicant(s);

b. A copy of the mortgage for the property;

c. A certificate of homeowners' insurance or a current homeowners' insurance declaration page;

d. A copy of a valid driver's licenses, state identification card, REAL ID, passport or birth certificate for every adult residing at the property;

e. A copy of the deeded owners' most current federal tax return, if one was filed; Pennsylvania income tax return, if one was filed; as well as any Social Security verification letter (i.e., Social Security Retirement; Social Security Disability (SSD); Supplemental Security Income (SSI); State Supplementary Payment (SSP)), pension income statement, and/or other proof of income (i.e., self-employment; workers' compensation benefits; unemployment compensation benefits);

f. If an applicant's deceased spouse is listed on the deed to the property, a copy of the deceased spouse's Certificate of Death; and

g. If Applicant(s) has/have a Last Will and Testament, a copy of that document.

1.09: Once approved for the Reassessment Relief Initiative, the following terms will apply:

a. No penalties and/or interest will be assessed on the increased amount of County taxes until January 31, 2028.

b. If the tax amount for which relief was granted under this program is not paid in full on or before January 31, 2028, penalties and interest will be charged, commencing on February 1, 2028. The interest rate *per annum* for each calendar year shall be the rate established by §306 of the Real Estate Tax Sales Law, which is currently set at nine percent (9%) *per annum*. The ten percent (10%) penalty will also be reinstated.

c. If the tax amount for which relief was granted under this program is not paid in full on or before July 1, 2028, the property may be subject to sale in accordance with the Real Estate Tax Sale Law.

d. Applicant(s) are not relieved from their obligation to pay the amount of County taxes due and owing, which is not affected by participation in this program.

1.10: In an effort to work towards long-term financial stability for applicants, participants in the Reassessment Relief Initiative will have access to free financial counseling from NeighborWorks Northeastern Pennsylvania throughout the term of the program for which the Applicant(s) is/are eligible.

Section 2. Limitations

2.1: This Ordinance shall not apply to real estate taxes other than those assessed by Lackawanna County and more particularly only applies to the difference between the pre-reassessment and post-reassessment County real estate tax liability due on an eligible property that is equal to or greater than twenty (20%) percent of the pre-reassessment tax liability due on the property.

Section 3. Severability

3.1: If any section, clause, provision, or portion of this Ordinance shall be held invalid or unconstitutional by any Court of competent jurisdiction, such decisions shall not affect any other section, clause, provision or portion of this Ordinance so long as it remains legally enforceable minus the invalid portion. The County reserves the right to amend this Ordinance or any portion thereof from time to time as its shall deed advisable in the best interest of the promotion of the purposes and intent of this Ordinance, and the effective administration thereof.

Section 4. Effective Date

4.1: This Ordinance shall take effect ten (10) days following enactment.

ADOPTED at a regular meeting of the Board of Commissioners of Lackawanna County held on November 30, 2023.

COUNTY OF LACKAWANNA

JERRY NOTARIANNI

DEBI DOMENICK, ESQ.

CHRIS CHERMAK

ATTEST:

BRIAN JEFFERS
CHIEF OF STAFF

Approved as to form and legality:

DONALD J. FREDERICKSON
COUNTY SOLICITOR

REASSESSMENT RELIEF INITIATIVE

I. TERMS AND CONDITIONS OF REASSESSMENT RELIEF INITIATIVE

The Lackawanna County Office of Assessment and Appeals, in conjunction with NeighborWorks Northeastern Pennsylvania, may grant an application for the Reassessment Relief Initiative following the Reassessment of 2022, which was approved by the Board of Commissioners on May 18, 2022.

In an effort to work towards long-term financial stability for applicants, participants in the Reassessment Relief Initiative will have access to free financial consultation and direction from NeighborWorks Northeastern Pennsylvania throughout the term of the program for which the Applicant(s) is/are eligible.

The Reassessment Relief Initiative is a program offered to eligible residents of Lackawanna County who have experienced an increase in taxes following the Reassessment of 2022. This program will allow eligible residents to be relieved of any immediate financial burden caused by the increase in their Lackawanna County Real Estate Tax taxes only following reassessment. This program will be available to eligible residents commencing the year that the tax bills are issued reflecting the reassessed property values, which is anticipated to be 2026.

The Reassessment Relief Initiative applies to the increase in County taxes only and will not apply to property taxes due and owing to any other taxing body (i.e., municipal tax, school tax). Applicant(s) must apply for the Reassessment Relief Initiative on or before April 1st of the year for which they are seeking relief under this program.

In addition to the eligibility requirements listed under Section II, there shall be at least a 20% increase in the amount of the County taxes owed on the property for which relief is sought under this program. Once approved for this program, the following terms will apply:

(1) No penalties and/or interest will be assessed on the increased amount of County taxes until January 31, 2028.

(2) If the tax amount for which relief was granted under this program is not paid in full on or before January 31, 2028, penalties and interest will be charged, commencing on February 1, 2028, in accordance with the Real Estate Tax Sales Law, 72 P.S. §5860.101. The interest rate per annum for each calendar year shall be the rate established by §306 of the Real Estate Tax Sales Law, which is currently set at nine percent (9%) per annum. A ten percent (10%) penalty will also be charged.

(3) If the tax amount for which relief was granted under this program is not paid in full on or before July 1, 2028, the property will be subject to sale in accordance with the Real Estate Tax Sale Law.

Applicant(s) are not relieved from their obligation to pay the amount of County taxes due and owing, which are not affected by participation in this program.

II. ELIGIBILITY REQUIREMENTS

To be eligible for the Reassessment Relief Initiative, the following eligibility requirements must be met:

(1) Only deeded owners may apply for relief. All deeded owners must be applicants, listed on the application and sign the same;

(2) The property shall exclusively be the primary single-family residential dwelling of the deeded owners (the Applicant);

(3) The property shall only be owner-occupied. Occupants permitted besides the Applicant are members (minors and/or adults) of the Applicant's/Applicants' family. Any use of the property in part or all for business or rent will make the property ineligible for relief. The property must be dedicated solely as the primary single family residence;

(4) The Applicant(s) shall not own any other residential or commercial properties located in Lackawanna County. The single family occupied residential property for which relief is sought must be the one and only primary residence of the Applicant(s) and Applicant's household;

(5) Total gross annual household income[1] for a single deeded owner and all adults occupying the residence for which relief is sought shall not exceed $35,000.00. Total gross annual household income for dual or multi-deeded owners and all adults occupying the residence for which relief is sought shall not exceed $45,000.00.

(6) There shall be no real estate tax delinquencies owed by the Applicant(s) at the time of application;

(7) The property shall be insured; and

(8) There shall be at least a 20% net tax increase in the amount of the Lackawanna County Real Estate Tax owed on the property owned by the Applicant(s) following reassessment.

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[1] Gross income is the total amount earned before taxes and deductions.

III. REQUIRED DOCUMENTS

Applicants who meet the aforementioned eligibility requirements may obtain an application form at www.lackawannacounty.org or from the Office of Assessment and Appeals located at the Lackawanna County Government Center, 123 Wyoming Ave., Suite 254, Scranton, PA 18501. The completed application must be submitted with the following documentation:

(1) A copy of the current deed for the property owned by the applicant(s);

(2) A copy of the mortgage for the property;

(3) A certificate of homeowners' insurance or a current homeowners' insurance declaration page;

(4) A copy of a valid driver's licenses, state identification card, REAL ID, passport or birth certificate for every adult residing at the property;

(5) A copy of the deeded owners' most current federal tax return, if one was filed; Pennsylvania income tax return, if one was filed; as well as any Social Security verification letter (i.e., Social Security Retirement; Social Security Disability (SSD); Supplemental Security Income (SSI); State Supplementary Payment (SSP)), pension income statement, and/or other proof of income (i.e., self-employment; workers' compensation benefits; unemployment compensation benefits); and

(6) If an applicant's deceased spouse is listed on the deed to the property, a copy of the deceased spouse's Certificate of Death.

(7) If Applicant(s) has/have a Last Will and Testament, a copy of that document.

IV. SUBMISSION INSTRUCTIONS

Applications may be submitted in person or via United States mail to the **Lackawanna County Office of Assessment and Appeals, Attn: Reassessment Relief Initiative,** located at the Lackawanna County Government Center, 123 Wyoming Avenue, Suite 254, Scranton, Pennsylvania, 18503.

An applicant may apply online by emailing the completed application and all required documentation to the attention of **Reassessment Relief Initiative Application** to the following email address: assessor@lackawannacounty.org. The application and corresponding required documents must be in a clear, legible, and clean resolution.

Any application that is incomplete, illegible, or missing supporting documentation will not be reviewed. Notification will be provided to the applicant(s) for resubmission of a completed application.

Applicants seeking information regarding application instructions, submission directions, and/or status of his/her application may contact the following:

Lackawanna County Assessor's Office
Lackawanna County Government Center
123 Wyoming Avenue, Suite 254
Scranton, PA 18503
Telephone: 570-963-6728
Email: assessor@lackawannacounty.org
Website: Welcome to Lackawanna County, PA

Lackawanna County
Office of Assessment and Appeals
Lackawanna County Government Center
123 Wyoming Avenue, Suite 254
Scranton, PA 18503
Phone: (570) 963-6728
Facsimile: (570) 963-6385
Email: assessor@lackawannacounty.org

REASSESSMENT RELIEF INITIATIVE APPLICATION

I. PROPERTY INFORMATION

Property Identification Number (PIN):
Property Address (Street, City, and Zip Code): ____ ____
Current Assessment:
Is the property encumbered by a mortgage, reverse mortgage, or assignment? YES _____ NO _____ *If the property is encumbered by a traditional mortgage,* Purchase Price: ______________________ Loan Balance to Date: __________________
Is the property insured with a Homeowners' Insurance Policy? YES _____ NO _____ *If yes,* provide the name of your Homeowners' Insurance Company? ____________________________________ Policy No. __________________________________

II. APPLICANT INFORMATION

Applicant Full Name:
Date of Birth: ____________ Age: ____________________
Marital Status: Single: _____ Married: _____ Separated: _____ Divorced: _____ Widowed: _____
Primary Telephone Number: __________________________ Type: Cell: _____ Home: _____ Secondary Telephone Number: ________________________ Type: Cell: _____ Home: _____
Email Address:

III. CO-APPLICANT INFORMATION

Co-Applicant Full Name:
Date of Birth: ____________ Age: ____________________
Marital Status: Single: _____ Married: _____ Separated: _____ Divorced: _____ Widowed: _____
Primary Telephone Number: __________________________ Type: Cell: _____ Home: _____ Secondary Telephone Number: ________________________ Type: Cell: _____ Home: _____
Email Address:

IV. OTHERS RESIDING IN THE PROPERTY

Name: _________________________ Date of Birth: _______ Relationship to Owners: ___________ Name: _________________________ Date of Birth: _______ Relationship to Owners: ___________ Name: _________________________ Date of Birth: _______ Relationship to Owners: ___________ * *If there are additional individuals residing in the property, please use a separate sheet of paper.*

V. TOTAL GROSS ANNUAL HOUSE INCOME

Total Gross Annual Household Income: $___________________________ * *Including, but not limited to, income from self-employment, worker' compensation benefits, unemployment benefits, and/or Social Security benefits.* * *Include all members of the household over the age of 18 when calculating household income*

VI. SUCCESSION

If Applicant(s) has/have a Last Will and Testament, please provide the following information regarding the *Attorney and/or Law Office* retained by you to prepare said document:

Name: ______________________________

Address: ______________________________

____

Telephone Number: ______________________________

Email Address: ______________________________

If Applicant(s) has/have a Last Will and Testament, please provide the following information regarding the *Executor or Executrix* of your estate:

Name: ______________________________

Address: ______________________________

____

Telephone Number: ______________________________

Email Address: ______________________________

V. NEXT OF KIN (APPLICANT(S) WITHOUT A LAST WILL AND TESTAMENT)

If Applicant(s) does/do NOT have a Last Will and Testament, please provide the following information regarding Applicant(s) next of kin:

Name: ______________________________

Address: ______________________________

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Telephone Number: ______________________________

Email Address: ______________________________

** Next of kin cannot be a Co-Applicant.*

VI. CONSENT TO AND WAIVER OF NOTICE TO FILE ACT 93 LIENS

If eligible and accepted into the Reassessment Relief Initiative, Applicant(s) does/do hereby consent to, waive notice of, and authorize the Lackawanna County Office of Assessment and Appeals and/or its agents to file liens pursuant to Act 93 and Ordinance No. 16-0255 for all unpaid County taxes in order to protect the interests of Lackawanna County.

Applicant: ______________________________ Date: ________________________

Co-Applicant: ______________________________ Date: ________________________

VII. INSURANCE LOSS PAYEE AUTHORIZATION

If eligible and accepted into the Reassessment Relief Initiative, Applicant(s) do/does hereby consent to and agree to add Lackawanna County Office of Assessment and Appeals, located at 123 Wyoming Ave., Suite 254, Scranton, PA 18503, as a loss payee on their property insurance policy in order to protect the interest of Lackawanna County effective as of the date of acceptance into the program. Upon acceptance into the Reassessment Relief Initiative, Applicant(s) authorize(s) Lackawanna County Office of Assessment and Appeals to contact his/her/their homeowners' insurance carrier or insurance agent to effectuate and verify its inclusion as a loss payee.

Applicant: ______________________________ Date: ________________________

Co-Applicant: ______________________________ Date: ________________________

VII. REQUIRED DOCUMENTATION

Please attach a copy of all required documents to this application. Failure to do so will delay the review process and may result in the rejection of your application.

(1) A copy of the deed for the property by which an applicant becomes the owner(s);

(2) A copy of the mortgage for the property;

(3) A certificate of homeowners' insurance or a current homeowners' insurance declaration page;

(4) A copy of a valid driver's licenses, state identification card, REAL ID, passport or birth certificate for every adult residing at the property;

(5) A copy of the deeded owners' most current federal tax return, if one is filed, if no federal tax return is filed, then a Pennsylvania income tax return is required, as well as any Social Security verification letter (i.e., Social Security Retirement; Social Security Disability (SSD); Supplemental Security Income (SSI); State Supplementary Payment (SSP)), pension income statement, and/or other proof of income (i.e., self-employment; workers' compensation benefits; unemployment compensation benefits); and

(6) If an applicant's deceased spouse is listed on the deed to the property, a copy of the deceased spouse's Certificate of Death. (7) If Applicant(s) has/have a Last Will and Testament, a copy of that document.

VIII. SUBMISSION

All applications must be submitted and/or postmarked on or before March 1st of the year for which relief is sought.

Applications may be submitted via United States mail to:

Lackawanna County Office of Assessment and Appeals
ATTN: Reassessment Relief Initiative Application
Lackawanna County Government Center
123 Wyoming Avenue, Suite 254
Scranton, PA 18503

or

Applications may be submitted online via by emailing the completed application with all required documentation to the attention of **Reassessment Relief Initiative Application** to the following email address: assessor@lackawannacounty.org The application and corresponding required documents must be in a clear, legible, and clean resolution.