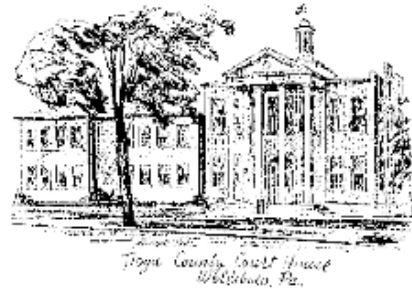# Planning for Data Centers

Presented By: Tioga County Planning Department

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Tioga County Planning Commission Monthly Meeting

Every 2nd Wednesday of the Month at 6:30 p.m.
Tokishi Building, 124 Nypum Drive Wellsboro, Tioga County PA
*Unless otherwise advertised.

Public Comment on Data Center Ordinance

**Submit comments by January 31, 2026 to:
rcourtney@tiogacountypa.us**

In a **proactive effort** to establish clear parameters **before** any data center development occurs, the Planning Commission and County Commissioners have taken coordinated action to draft and adopt a Data Center Ordinance.

The County is now welcoming public comment on the adopted ordinance to help inform potential amendments. Your input is valuable in ensuring the ordinance supports responsible growth, protects community interests, and reflects the priorities of Tioga County residents.

What's a Planning Commission?

Defined by the Pennsylvania Municipalities Planning Code (MPC), Article II, Section 209.1, and by the local ordinance that created the commission.

Primary responsibilities include:

- Serves as an advisory body to the County Board of Commissioners.
- Composed of nine volunteer citizens, appointed by the Commissioners, representing all regions of Tioga County.
- Preparing and presenting the county comprehensive plan.
- Preparing and administering subdivision and land development regulations.
- Approving, denying, or conditioning development proposals under county jurisdiction.

Why does the county need a Data Center Ordinance?

Subdivision & Land Development Ordinance (SALDO)

A Pennsylvania Subdivision and Land Development Ordinance (SALDO) is a local law enacted by municipalities under the PA Municipalities Planning Code (MPC) to regulate how land is divided (subdivided) and improved (developed), ensuring orderly growth, public health, safety, and adequate facilities like roads, water, and sewers, by setting standards for plan submission, site design, streets, and public improvements.

Every municipality can have its own SALDO, which overrides county rules, but county planning agencies still review plans for regional impact.

County planning officials determined that the current SALDO does not sufficiently cover development issues associated with data centers.
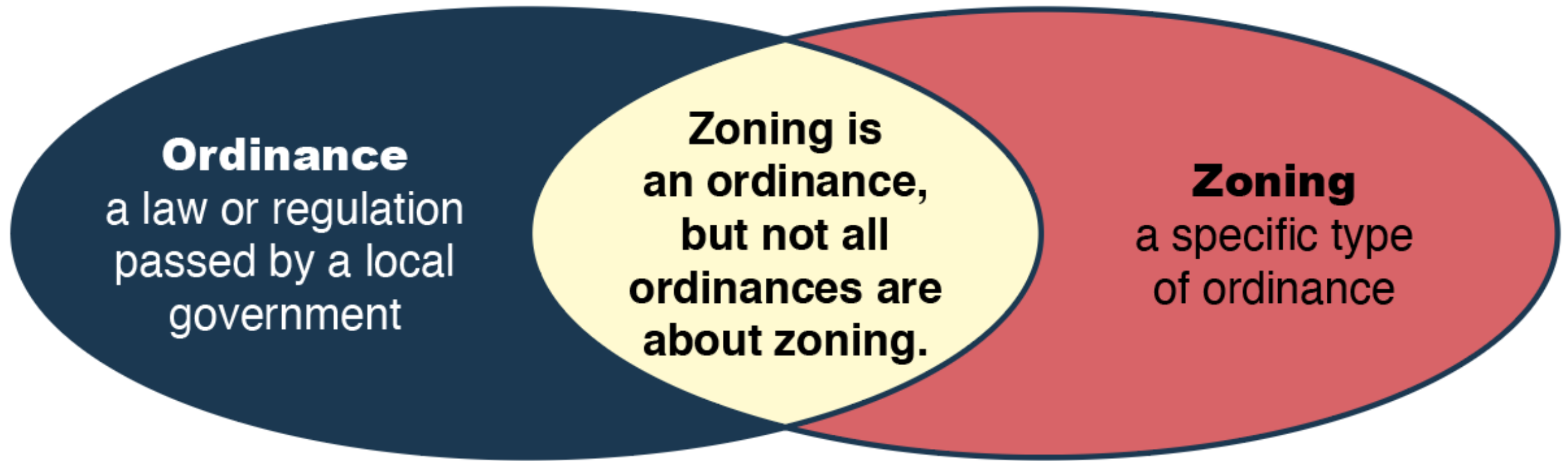
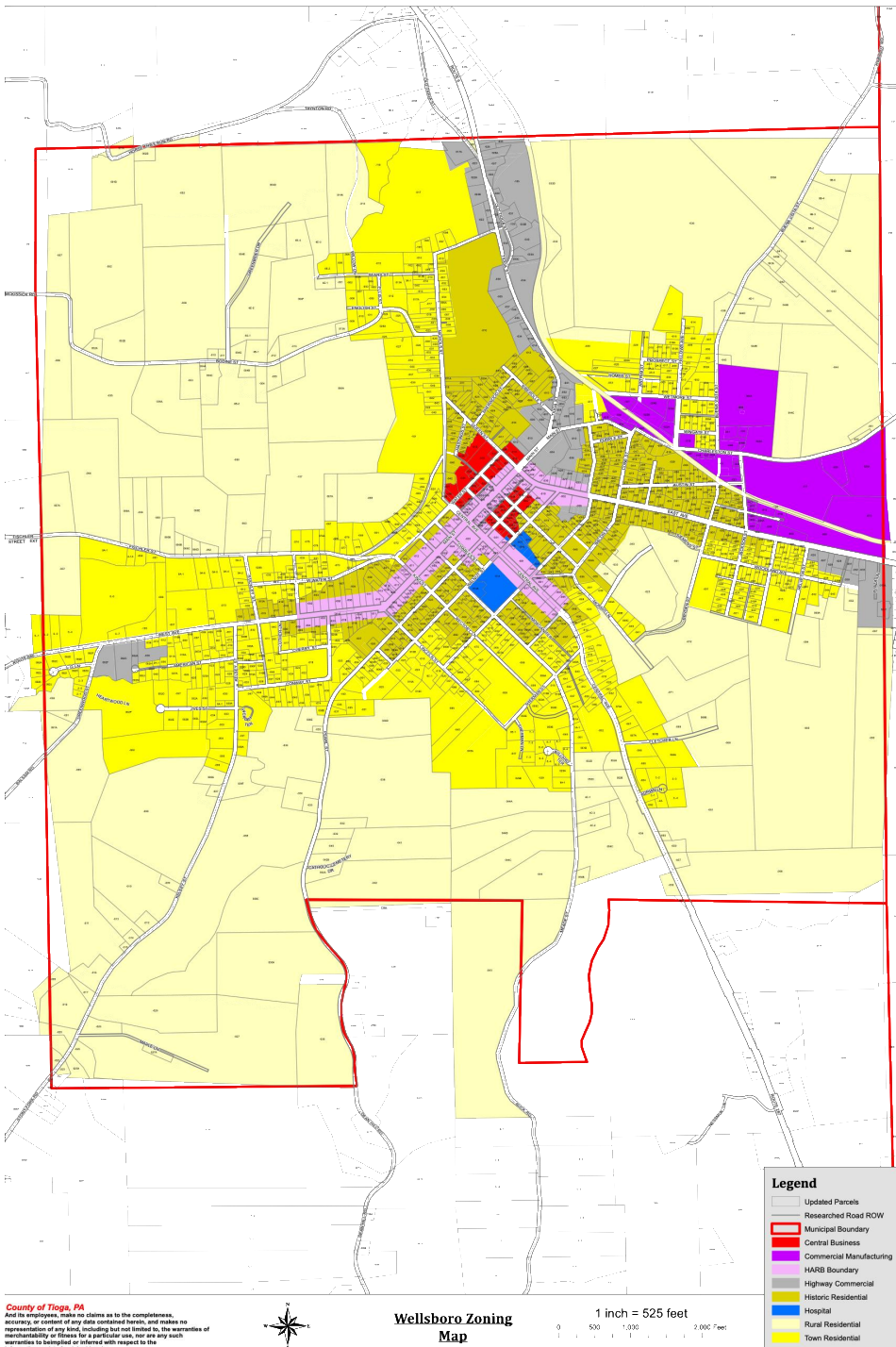Ordinance = A rule in a house (e.g., "no running in the house.")

Zoning Ordinance = A specific rule about which rooms are for what purpose (e.g. "the kitchen is for cooking and bedrooms are for sleeping.)

Wellsboro Borough Zoning Map

Legend

|	
	Updated Parcels
	Researched Road ROW
	Municipal Boundary
	Central Business
	Commercial Manufacturing
	HARB Boundary
	Highway Commercial
	Historic Residential
	Hospital
	Rural Residential
	Town Residential

Why doesn't Tioga County have zoning?

The Tioga County Planning Department and Planning Commission previously explored the adoption of countywide zoning; however, the proposal did not receive broad public support.

One advantage of maintaining zoning authority at the municipal level is that it allows residents to have a more direct voice in local land-use decisions.

Tioga County DOES NOT Have county wide zoning

Legend:
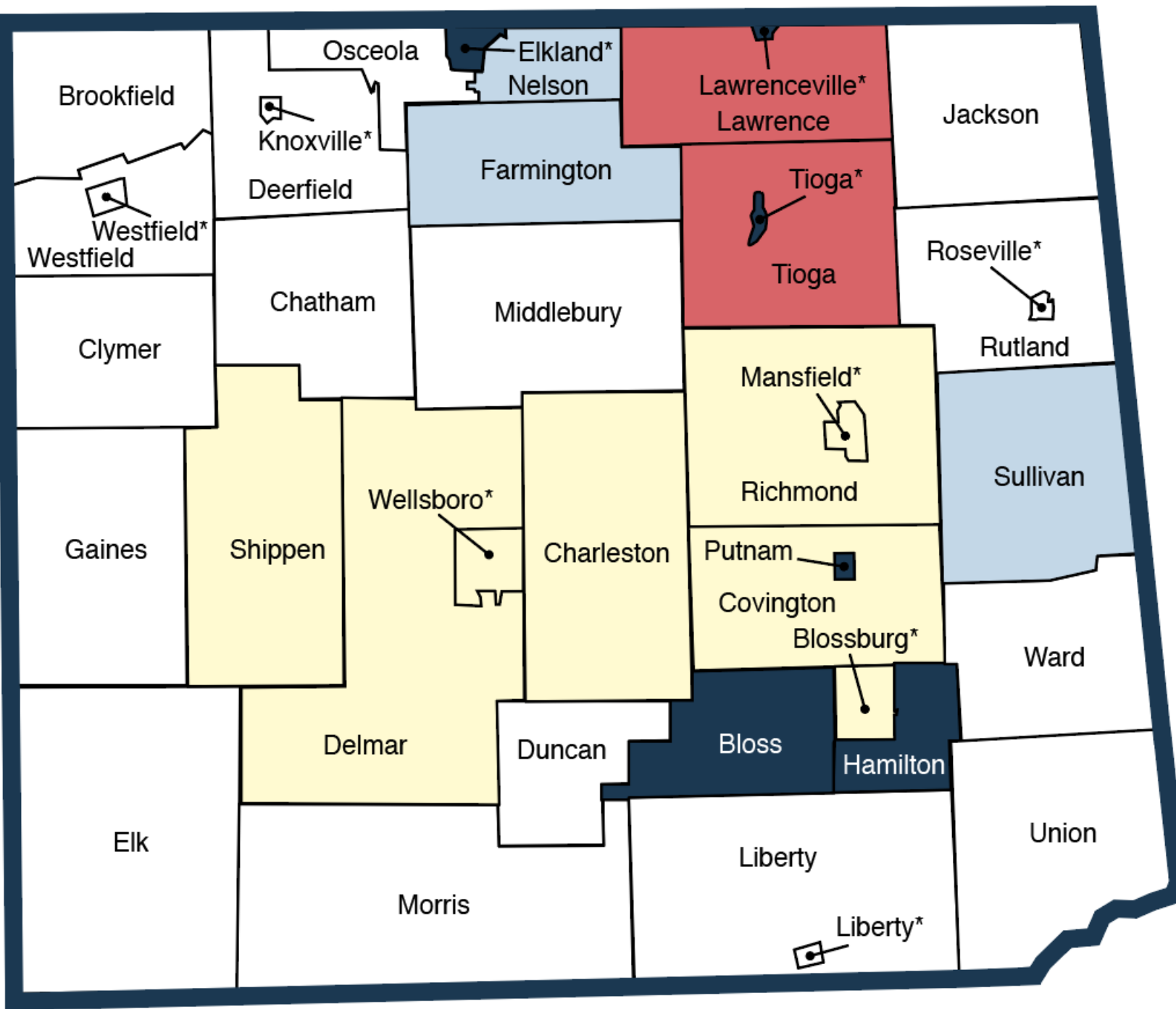
- **Municipalities with Zoning**
- **Municipalities with Zoning & their own SALDO**
- **Municipalities with Zoning and Planning Commission following Tioga County SALDO**
- **Municipalities with Planning Commission following Tioga County SALDO with no Zoning**
- **Municipalities following Tioga County SALDO with no Zoning**

*Borough
Subdivision and Land Development Ordinance (SALDO)

Municipalities shown: Brookfield, Osceola, Elkland*, Nelson, Lawrenceville*, Lawrence, Jackson, Knoxville*, Farmington, Tioga*, Westfield*, Westfield, Deerfield, Chatham, Middlebury, Tioga, Roseville*, Rutland, Clymer, Mansfield*, Richmond, Sullivan, Gaines, Shippen, Wellsboro*, Charleston, Putnam, Covington, Blossburg*, Ward, Delmar, Duncan, Bloss, Hamilton, Union, Elk, Morris, Liberty, Liberty*

Understanding our Limitations

- **Susquehanna River Basin Commission regulates and issues consumptive water use permits.**
  - https://www.srbc.gov

- **County Planning & Commission do not control policy issues.**
  - PA State Representative Clint Owlett
    https://www.repowlett.com
  - PA State Senator Gene Yaw
    https://www.senatorgeneyaw.com

Potential Data Center Tax Impact

Presented by:

Joshua S. Zeyn, CPE

Tioga County Chief Assessor/Tax Claim Director

Tioga County's Tax Base

- Total Parcels: 29,520

- Taxable Parcels: 26,834

- Exempt Parcels:2,686

- Total Taxable Assessed Value: $3,839,328,080 (As of 11/7/2025)

- Tioga County is the 4th largest with 1,150 square miles

- Tioga County currently ranks around 51st in state based on population, with a population density of 36 people per square mile.

Tioga County's Tax Base

Current Assessed Values as of 11/7/2025			
	# Parcels	Assessed Value	% Assessed Value
Total Parcels	29,520	$ 5,520,258,820	100.00%
Exempt Parcels (Loss)	(2,686)	$ (970,276,950)	-17.58%
Clean & Green Parcels(Loss)	6,635	$ (710,653,790)	-12.87%
Total Exempt and Clean & Green			
Properties (Loss):		$ (1,680,930,740)	-30.45%
Total Taxable	26,834	$ 3,839,328,080	69.55%

Data Center Tax Impact

Estimated Data Center Tax Base Impact		
Current Total Taxable	$ **3,839,328,080**	
Data Center Project Estimated Assessment	$ 2,080,000,000	
Estimated Total Taxable (Increase)	$ **5,919,328,080**	**54.18%**
Estimated Tax Impact		
County	$ 8,465,600	
Municipalities	$ 4,660,148	
School District	$ 20,256,704	
Estimated Total Tax Impact	$ 33,382,452	

Data Center Tax Impact: Virginia

- **Loudoun County Virginia Overview**
  - **Total Square Feet:** ~30 million sq. ft.
  - **Assessed Value:** ~$41 billion (2024)
  - **Price per Square Foot:** ~$650–700
  - **Annual Tax Revenue:** ~$600 million+
- **Prince William County Overview**
  - **Total Square Feet:** ~6 million sq. ft.
  - **Assessed Value:** ~$4 billion (2024)
  - **Price per Square Foot:** ~$650
  - **Annual Tax Revenue:** ~$280 million (2024)

Data Center Tax Impact

- Impact Comparison
  - One Data Center location has the potential to add $2,080,000,000 to the tax base, depending on the scale of the project.
  - Victaulic (formerly H.M.A.C./Waupaca Foundry) in Lawrenceville is currently assessed at $9,278,820, with 252,692 sq. ft. of building area.
  - To generate a $2 billion increase in the tax base, it would take 224 Victaulic-sized buildings, totaling 57,541,731 sq. ft. or 1,320 acres under roof.
  - By comparison, a single Data Center facility and power plant could potentially generate the same tax base increase with only 6% of that building size—roughly 3,200,000 sq. ft. or 73 acres under roof.
  - Or by additional comparison, a data center could add the same amount to the Tax Base as 10,000 average quality homes assessed at $200,000.

Data Center Tax Impact

- Potential Benefits of Increased Tax Base:
  - Debt Reduction
  - Education Funding
  - Infrastructure Improvements: Roads, Bridges, Public Works(Water & Waste Water Treatment), etc.
  - Capital Improvement Projects, Building Renovation & Repairs
  - Conservation & Hazard Mitigation Projects
  - Enhanced Public Services: Emergency Services/911, Fire & Rescue, Ambulance Services.
  - Reduce or Possibly Eliminate the need for Future Tax Increases
  - Possible Tax Rate Reduction
  - Enhanced Homestead/Farmstead Credit
  - Community Benefits Agreement

Data Center Impact on Property Values

- Property Value Impact
  - Properties, and property values located near a data center could be impacted by Data Centers in both a positive, and negative way.
  - Property owners have the right to appeal their assessment annually if they feel that the current assessment doesn't represent the current fair market value of their property.
  - Additional Residential Development: Supply/Demand for additional housing and impact on property values.

Sources:

- Loudoun County FAQ: https://www.loudoun.gov/FAQ.aspx?QID=1799

- NetChoice – Loudoun Tax Revenue: https://netchoice.org/jaw-dropping-numbers-loudouns-data-center-tax-revenue-could-top-real-estate-taxes-in-just-a-few-years/

- Ryan – Loudoun Assessment Increase: https://www.ryan.com/about-ryan/news-and-insights/2024/va-loudoun-county-data-center-real-estate-increase/

- Prince William County 2024 Data Center Revenue Report: https://www.pwcva.gov/assets/2025-06/Prince William County 2024 Data Center Revenue Report.pdf

- WTOP – Prince William Tax Revenue Jumps: https://wtop.com/prince-william-county/2025/03/prince-williams-countys-data-center-tax-revenue-jumps-nearly-70-to-280-million/

- MSN – Prince William Tax Revenue: https://www.msn.com/en-us/money/markets/prince-william-s-data-center-tax-revenue-jumps-nearly-70-to-280-million/ar-AA1Bgpav

- Data Center Frontier – Prince William Land Costs: https://www.datacenterfrontier.com/site-selection/article/11428233/data-center-boom-pushes-prince-william-land-to-nearly-1m-an-acre

- Loudoun County Data Center Guidelines 2025: https://www.loudoun.gov/DocumentCenter/View/213013/462-Data-Center-Guidelines-2025-PDF

- Cushman & Wakefield – Data Center Development Cost Guide: https://www.cushmanwakefield.com/en/united-states/insights/data-center-development-cost-guide

Assumptions & Limiting Conditions:

- Assessed Values & Tax Estimates based on Hypothetical building configuration provided by developer which included potential building locations and square feet of building area.

- Estimates based on limited information available at this time, many assumptions had to be made including wall height, story height, lower level, interior finishes, HVAC systems, sprinkler system, and office space.

- Estimates do not include additional site and yard item improvements, or extra building features. No estimate for water storage facilities, or waste treatment were included as capacity is unknown at this time.

- Assumed Single Cycle Power plant based on proposed efficiency rating, capacity estimated based on proposed acreage and generation capacity that was presented.

- Estimates based on the cost approach using existing CAMA cost data for similar improvements, and readily available construction cost data which indicates a current cost range of $600 - $1,100/sq. ft. for data centers of this type. Valuation could vary based on type of data center, and tier rating. Final valuation will require consideration of Cost, Income, and Sales Comparison approaches to value.

- Estimate includes building and site value only, no personal property is included as these items are not taxable under Pennsylvania Statutes.

- This is just an estimate and should in no way be considered a final value.