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2024 VOLUME 4 www.pacounties.org



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CCAP is the recognized leader for Pennsylvania county government.

Founded in 1886, CCAP is an affiliate of the National Association of Counties (NACo).

To acquire an article idea submittal form for CCAP's *Pennsylvania County News* please email John Buffone at jbuffone@pacounties.org.

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Counties are wholly responsible for administering and maintaining the real property assessment system on behalf of all local governments (counties, municipalities and school districts), including establishing assessment rolls, valuing properties, hearing appeals, and administering homestead exclusions, Clean and Green, and other preferential assessment programs. Administration of the assessment system can be complex, difficult and expensive.

In this edition of County News, we will peel back the multiple layers of assessment to make a multifaceted issue more understandable.

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County Labor Shortages



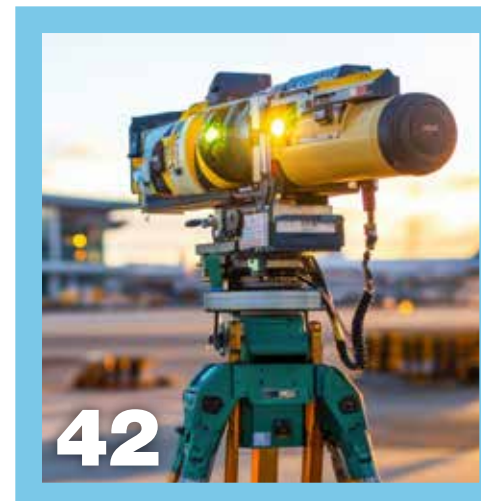
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“Where are the Workers?”

Strengthening the Partnership between Workforce Development and County Government

By **Carrie Amann**, Executive Director, PA Workforce Development Association, and **Ami Gatts**, Director, Southwest Corner Workforce Development Board/ Ex-Officio, CCAP Community & Economic Development Committee

Pennsylvania is in the midst of a labor market that does not have enough jobseekers to fill open positions and not enough people coming into the talent pipeline to subdue future concerns.

Unemployment levels statewide are historically low; with ranges at the county level from 2.7% up to 5.6%. According to recent statistics from the Pennsylvania Center for Workforce Information & Analysis, for every six unemployed individuals there are ten job openings in the State. And recent reporting from the Center for Rural Pennsylvania indicates that by 2030, 47 Pennsylvania counties will have more senior citizens than youth, a phenomenon that will increase demand for county-provided public services and care while questions linger on whether or not there will be enough workers to meet that demand.

Workforce development remains a critical issue for local elected officials, county administrators and human resource managers, community and economic developers, and others trying to address the needs of their constituencies and support a thriving local economy.

The current economic state requires new ways of thinking about what it takes to foster a strong workforce. At the recent CCAP Annual Conference this summer in Gettysburg, the PA Workforce Development Association (PWDA) – Pennsylvania’s industry association for local workforce development boards,

organizations and professionals – presented to the CCAP Community & Economic Development Committee on opportunities to strengthen the partnership amongst county commissioners and administrators with Pennsylvania’s local workforce development system.

“The current economic state requires new ways of thinking about what it takes to foster a strong workforce.”

Often, there is a great deal of focus on the duties that local elected officials are assigned under federal and state workforce laws and policies, but it is equally important to leverage the partnership with workforce development for positive community and economic impact.

Collaborative opportunities exist to tap into the expertise of Local Workforce Development Boards. Across Pennsylvania, 22 Local Workforce Development Boards are charged with helping employers understand and tap into skilled talent, assisting jobseekers (unemployed, workers, youth,

etc.) to find and keep quality jobs, and connecting education, training, and other workforce supports to connect the two.

Workforce development expands beyond just ‘job training.’ It wraps around a diverse set of issues such as economic development, breaking the cycles of poverty, youth employment, re-entry, business attraction, worker retention, and much more.

The expertise of a Local Workforce Development Board contributes greatly to these wide-ranging issues. In practical terms, a Local Workforce Development Board can inform the design of youth work experiences, build pathways that reconnect jobseekers to employment, define the local labor force to meet a new or existing business interest, expand work search and career services access into rural communities, liaise between education and training partners and employers, explore models that help employers skill-up and retain their workers, educate students on careers, and so much more. But this work cannot be done alone, and siloed efforts are not sustainable nor effective.

Collaboration amongst county government and local workforce development boards improve the local quality of life and expand economic opportunity. At PWDA we look forward to a renewed partnership with CCAP that strengthens the art of possibility for workforce development and counties. 🍷



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TAX IMMUNITY AND EXEMPTIONS *A CLOSER LOOK*

By **Anthony Alu, CPE**, AAP Past President

Taxable or exempt, every parcel within a county must have an assessed value. The job of the assessor is not to determine if the parcel is taxable or exempt; assessors only value the parcel. Only the Board of Assessment Appeals/Assessment Revision can rule the parcel exempt once it is satisfied that all the necessary criteria required by the HUP (Hospital Utility Project) test and Act 55 have been met. These are elements essential to prove that an institution owning the property is a purely public charity, and what they are using the property for is a valid exempt use.

When a property owner feels that their parcel should be exempt from taxation, they must file an appeal and present their case to the Board of Assessment Appeals/Assessment Revision (The Board). The Board has the responsibility of making sure that all qualifying factors are met before granting exemption. If the Board does not grant the parcel exempt status, the appellant has the right to appeal to the Court of Common Pleas. If

the court orders the property be placed in exempt status, the county assessment office must change its status in the CAMA system.

On the other hand, a parcel can be immune from taxation. A property that is immune from real estate taxation does not need to file an appeal and should be automatically placed in exempt status upon presentation of the deed. The county assessment office should note the reason that the exemption (immunity) was determined. All property owned by the federal government, Commonwealth of Pennsylvania and any of their agencies or authorities are beyond the power of political subdivision taxation and are, therefore, immune from taxation.

Immunity means the parcel cannot be taxed whereas exempt status is granted by the Board upon proof that the parcel meets all the criteria needed to be declared exempt.

Some of the programs counties administer have a degree of exemption as part of the program. A parcel that is in the KOZ program

(Keystone Opportunity Zone), and its extensions, are not only exempt from real property taxes for a period of time, but also a number of other state and local taxes. This state-run program is designed to encourage economic development by eliminating certain state and local taxes within specific underdeveloped and underutilized areas. The KOZ exemption is on the total value of the parcel or part of the parcel dependent upon the geographical location of the property which is determined by the Commonwealth.

Tax exemptions may be based on actual improvement costs or uniform maximum cost set by municipal governing bodies for a period not to exceed ten years. The exemption must be on the improvement only, not the land.

LERTA offers a potentially viable and effective tool for local governments to increase job opportunities as well as increasing the tax revenue needed to fund local government services. The act authorizes local taxing authorities to

exempt determined industrial and commercial property, which meets required criteria. The exemption from taxes authorized by the act shall be upon the property and shall not terminate upon sale or exchange of property.

KOZ is a state program. There is not a lot of difference between participating parcels. LERTA, on the other hand, can differ greatly from one resolution to another. Once accepted into the program, KOZ participants must apply to the state for exemption every year that they are in the program. Annual exemption is not automatic. The state must approve the qualification and exemption before a

property can be exempted for that particular year. LERTA is granted by resolution and can differ greatly from one political body to another.

So to recap, if a property is owned by the federal government or the Commonwealth of Pennsylvania or one of their agencies or authorities, it is immune from taxation and does not need to file an appeal to be placed in exempt status. Churches, school district properties, hospitals and charitable organizations need to file an appeal to present their case to the Board who will make a decision based on the information provided by the appellant.

Program exemptions such as KOZ and LERTA are granted by the taxing bodies and need not appeal since they are taxable properties and only provided exemption by virtue of the programs for a limited period of time. Other programs such as the Disabled Veterans program also offer property tax exemption for a limited time based on the program's requirements. Values are placed on all properties because it assures all county properties are taxed according to the same methodology (three approaches to value). Remember, what is exempt today may not be exempt tomorrow. ▼

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Assessment 101 Glossary

Ad Valorem Tax

Property tax is an ad valorem tax, exclusive of exemptions, use-value assessment provisions, and the like.

Appeal

A process in which a property owner contests an assessment either informally or formally.

Appraisal

The act of estimating the monetary value of property. (2) The monetary value of property as estimated by an appraiser.

Assessed Value

The assessment placed on real property by a county assessment office upon which all real estate taxes shall be calculated.

Assessment Base

The total assessed value of all property within a designated area; the property tax base.

Assessment Level

The common or overall ratio of assessed values to market values.

Assessment Ratio

The fractional relationship an assessed value bears to the market value of the property in question.

Base Year

The year upon which real property market values are based for the most recent countywide revision of assessment of real property or other prior year upon which the market value of all real property of the county is based for assessment purposes. Real property market values shall be equalized within the county and any changes by the board shall be expressed in terms of base-year values.

Certification Date

The statutory date by which formal real property valuations [post informal reviews, if applicable] are certified by the county assessment office. [In counties of the second class A through eighth class, this date is November 15. See 53 Pa.C.S. §8844(f).]

Certified Pennsylvania Evaluator (CPE)

A person responsible for the valuation of real property for ad valorem taxation purposes who has satisfied the qualifications for certification as a Certified Pennsylvania Evaluator pursuant to the Assessors Certification Act and

the Professional and Vocational Standards under Title 49 of the Pennsylvania Code, Chapter 36, Subchapter C (Certified Pennsylvania Evaluators).

Common Level Ratio (CLR)

The ratio of assessed value to current market value used generally in the county and published by the State Tax Equalization Board on or before July 1 of the year prior to the tax year on appeal before the board under the State Tax Equalization Board Law.

Cost Approach to Value

One of the three approaches to value, the cost approach is based on the principal of substitution – that a rational, informed purchaser will pay no more for a property than the cost of building an acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value; it is the method of estimating the value of property by: (a) estimating the cost of construction based on replacement or reproduction cost new or trended historic cost (often adjusted by a local multiplier), (b) subtracting depreciation, and (c) adding the estimated site value.

Countywide Revision of Assessment

A change in the established predetermined ratio or revaluation of all real property within a county.⁶

Depreciation

Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value, relevant to the cost approach.

Depreciation, Accrued

The amount of depreciation, from any and all sources, that affects the value of the property in question on the effective date of the appraisal, relevant to the cost approach.

Established Predetermined Ratio (EPR)

The ratio of assessed value to market value established by the board of county commissioners or comparable governing body in a home rule county and uniformly applied in determining assessed value in any year.

Field Review

A CPE with experience and knowledge of valuation techniques employed on a project for the property categories for which the CPE will be responsible. A



field reviewer will review accuracy of data collected for property in a previously identified neighborhood and preliminary and/or final values.

Final Assessment Roll

A document containing property owner(s) name, mailing address, property location and uniform parcel identifier, or reference to the tax map, and taxable status, and real property assessment of all parcels in a County.

Highest and Best Use

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints.

Income Approach to Value

One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

Market Value

The price in a competitive market a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might be reasonably applied. (See *Buhl Found. v. Board of Prop. Assessment, 180 A.2d 900 (Pa. 1962)*.)

Preferential Assessments

The total use value of land qualifying for assessment under the Pennsylvania Farmland and Forest Land Assess-

ment Act of 1974 (commonly referred to as the Clean and Green Act, Act 319).

Reassessment

The revaluation of all real property within a county. Also called a revaluation or reappraisal.

Sales Comparison Approach to Value

One of the three approaches to value, the sales comparison approach estimates a property's value (or some other characteristic, such as its depreciation) by reference to comparable sales. Also known as the Comparable Sales Approach or Market Approach

Uniform Standards of Professional Appraisal Practice (USPAP)

The purpose of USPAP is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. It is essential that appraisers develop and communicate their analysis, opinions and conclusions to intended users of their services in a manner that is meaningful and not misleading. The Appraisal Standards Board (ASB) promulgates USPAP for both appraisers and users of appraisal services. The ASB is a board established by The Appraisal Foundation, authorized by Congress as the source of appraisal standards and appraiser qualifications.

Valuation

Developing and reviewing a new determination of market value for each parcel, based on current data for the County's identified base year of valuation by the appropriate use of one or more of the accepted three approaches to value (cost, market and income). ▼

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REDUCING BACK INJURIES IN THE WORKPLACE

By Kelly J. Kyzer, ASC, Risk Control Specialist

According to the Bureau of Labor Statistics (BLS), more than one million workers suffer back injuries each year which equates to one of every five workplace injuries or illnesses. Consequently, these injuries can lead to lost productivity, increased Workers Compensation costs, and even long-term disability. Preventing back injuries is a major workplace challenge, but with proper education, training and preparedness these injuries can be reduced significantly.

By identifying the most common causes of back injuries can help you as an employer spread awareness and prepare your employees with the proper equipment to reduce these injuries.

- **Heavy Lifting:** Lifting heavy objects without proper technique and equipment can cause strain on the back muscles and lead to injury.
- **Poor Posture and Ergonomic Design:** Poor posture can put strain on the back muscles, leading to fatigue, pain, and injury.
- **Repetitive Strain:** Repetitive tasks that involve bending, twisting, or lifting can cause strain on the back muscles and lead to injury.
- **Fatigue:** Working long hours without adequate rest can cause fatigue, which can increase the risk of back injury.

All employees, no matter what their position should be trained on proper lifting techniques and body mechanics. Which involves bending at the knees, keeping their back straight, and lifting with their legs. This can help reduce the strain on the back muscles and prevent injury. Employees should also be made aware that if an item is too heavy for them to lift, they should always ask for assistance.

Ensure that the work environment is ergonomically structured. This includes using chairs, desks, and other ergonomic equipment that are designed to promote good posture and reduce strain on the back muscles and prevent injury. Inquire with your Risk Control Specialist about an on-site ergonomic training with your staff or to do a one-on-one ergonomic study with your employees at their workstations.

You should always encourage your employees to take regular breaks to stretch and move around to reduce the chance of fatigue and to prevent back injury.

Counties who are PComp members can consider allocating a portion of their PComp grant dollars to purchase equipment that can reduce back injuries each year, significantly helping to reduce the chance of your employees being injured and filing a claim. CCAP's Risk Control team is trained to identify areas or techniques that may be unsafe. Schedule an on-site walk-through visit with your Risk Control Specialist today. ▾



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TRAINING

YOUR COUNTY BOARDS OF ASSESSMENT

By **Terry Cochran**, Executive Director, Assessors' Association of Pennsylvania

In 2018 the General Assembly passed Act 155 amending the Consolidated County Assessment Law to establish a training program for county appeal board members to qualify for hearing property tax assessment appeals. All members of Boards of Assessment Appeals/Revision, Exemptions, and Auxiliary Boards must complete the required training within six months of their appointment. During this period, new board members may still hear appeals and render decisions.

TRAINING MODULES

The Act charged the County Commissioners Association of Pennsylvania (CCAP) and the Assessors' Association of Pennsylvania (AAP) with creating a training curriculum, developing student materials, providing instructors and determining delivery methods.

TRAINING REQUIREMENTS UNDER ACT 155*

The AAP created the following three three-hour modules based on the following requirements in the statute:

Module 1

Assessment valuation process in Pennsylvania

Module 2

Legal and constitutional issues relating to the assessment process and the duties and responsibilities of board members

Module 3

Real estate exemption hearings

The training materials for each module are located on the CCAP website's Education page under Board of Assessment Appeal Training.

Under the provisions of the act, the following board members are required to take the training:

Board of Assessment Appeal/Revision Members and Exemption Board Members

All board of assessment appeal/revision and exemption board members are required to take all three training modules. Modules do not need to be taken in order.

Auxiliary Appeal Board Members

All auxiliary board members are required to take only Modules 1 and 2. Modules do not need to be taken in order.

New Board Members

If your county's board of commissioners or council members typically serve as the appeal board, or if any new members have recently been appointed, they have six months from their appointment or taking office to complete the required training.

*Once new members have been fully trained, they are not required to take the training again, but are encouraged to do so as a refresher and to remain up-to-date on any changes in assessment law or practices.

CPE LICENSE HOLDERS

The statute does provide that if board members hold an active Certified Pennsylvania Evaluator (CPE) certification, they are not required to complete the training. The CPE license-holder just needs to share their license number with the county's chief assessor.

Any board member who holds an inactive CPE license is exempt from completing Module 1. The county chief assessor will need to verify the license with the State Board of Certified Real Estate Appraisers.

The county assessment office is responsible for making sure that each board of assessment appeal/revision, exemption and auxiliary board member completes the necessary training. Completion certificates will be issued by CCAP to the county assessment office.

ONLINE TRAINING – AVAILABLE NOW!

In 2023, the AAP updated the Board of Assessment Appeal trainings and materials, and all three modules are now available as online on-demand classes for any board of assessment appeal members needing to complete their training. Registration information for the modules can be found on the CCAP website's Education page under Board of Assessment Appeal Training. 📌

THE VALUE OF CCAP Insurance Grant Programs

By **Keith Wentz**, Risk Management Director



Of the many value-added services offered by the CCAP Insurance Programs, the PComp Safety Improvement Program and PCoRP Loss Prevention grants are the most widely used and appreciated.

As a reminder, the PComp Safety Improvement Grant Program provides PComp members with financial support to fund safety improvement projects with the goal of reducing workplace accident frequency and severity. In 2023, the total grant funds distributed were \$1,357,492.74 for a 97.9% utilization rate.

The scope and variety of PComp Safety Improvement projects submitted by members range from the purchase of personal safety related/protective equipment for employees, safety training for staff, purchase of equipment or materials that promote regulatory compliance, to repairs of County properties. What follows are a few examples of projects that were approved:

- Purchase of adjustable office desks, chairs and keyboards which improves the ergonomic work conditions for staff
- Installation of security enhancements at County facilities to limit access to offices
- Purchase of portable radios to enhance communications between staff
- Purchase of a new fire alarm system
- Enhancements to come into compliance with the Americans with Disabilities Act (ADA)
- Payment for specific trainings relevant to County operations

In 2024, the newly added PComp Wellness Improvement Grant Program allows for PComp members to receive financial support to fund programs for employees with the goal of implementing, improving, and increasing wellness related activities. While the final utilization rate for 2024 is unknown, we anticipate high usage by our members. A few examples of approved projects include:

- Payment for multiphasic blood screening for staff
- Provide funds to host a wellness event where vendors discuss wellness ideas with staff
- Purchase of snacks, beverages, prizes, and event materials for the County's Wellness Center

- Payment for First Aid train-the-trainer in-person instruction

- Purchase reusable water bottles for employees

The PCoRP Loss Prevention Grant Program provides members the opportunity to fund loss prevention projects for their County or County-related entity. During the 2023/24 grant policy year, the total grant funds distributed were \$1,624,891 for a 98.25% participation rate. Examples of grant projects approved included:

- Installation of a new security alarm system
- Restore brick pavers on the public sidewalks around the Courthouse
- Update sidewalk ramps to make them ADA compliant
- Purchase of four sets of chairs for the courtrooms for counsel and clients
- Purchase of security-related equipment

We are currently at the half-way point for the 2024/25 policy year and we expect many grant submissions in the Spring of 2025.

I want to reiterate the importance and value of these programs. Allowing our members to focus on the protection of employees and visitors through the investment of grant dollars is extremely beneficial not only to the members, but to the Insurance programs as well. Given the tight financial constraints our members face and unexpected situations that could occur, these funds assist in addressing those circumstances which may prevent increased liability exposures and reduce unexpected costs. We are pleased our members continue to take advantage of the funding these programs provided and thank them for their continued participation.

Finally, these grant programs would not be possible if not for the continued support and approval by the PComp Board of Trustees and the PCoRP Board of Directors. CCAP appreciates and thanks those dedicated representatives for their unwavering commitment to these programs.

As always, do not hesitate to contact me or your risk control specialist should you have additional questions. ▾

County Commissioners Association of Pennsylvania 2024 CCAP Fall Conference



The 2024 CCAP Fall Conference was held at the Hotel Hershey in Dauphin County



Opening General Session at the 2024 CCAP Fall Conference



Sean Cavanagh,
Technique Roofing Systems



Berks County Commissioner and
2024 CCAP President Michael Rivera



Dauphin County Commissioner
George Hartwick



Forest County Commissioner Patrick Kline



Snyder County Commissioner
and CCAP 2nd VP Joe Kantz



Fayette County Commissioner
Scott Dunn



James Moate, Cameron County



Melanie Gordon, CCAP Human Services
and Criminal Justice Policy Director



Molly Dougherty, PEMA



Lebanon County Commissioner Jo Ellen Litz



Ethan Troutman of M&S



Union County Commissioner Preston Boop



John Thompson, Mount Lucas Management



William D. Cameron, Pennoni (left),
Warren Elliot, Cardinal Crossing (right)



Butler County Commissioner Kim Geyer



Sullivan County Commissioner
Brian Hoffman



Greg Kline, PEMA

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THE STAGES OF REASSESSMENT

Before, During and After

Reassessment can be a long and arduous process. From the initial discussions to completion, there are a number of items to consider. The following article will have input from three counties; one that is beginning the reassessment process, one that is currently in the middle of reassessment and one that has completed reassessment. This will hopefully provide some details for counties that are considering reassessment.

BEGINNING REASSESSMENT

Juniata County

By **Michael J. Hower**, Director of Assessment & GIS,
Juniata County Assessment & GIS Department



How long has it been since your last reassessment?
1973

What is making you consider reassessment?

Truthfully, the fact that we haven't been reassessed in 50 years was a large reason. We have a lot of parcels in the county that haven't been visited in that time frame as well. With that comes values that are completely out of line when the common level ratio is applied to the assessed value, and we are getting more and more appeals for that very reason, especially on commercial properties. We also do a lot of field reviews when deeds come in and we see that we don't have everything that is currently on the property. All

this to say - we definitely needed a reassessment.

How are you communicating with the public?

We had three town hall meetings for the public— one in the west end, one in the middle, and one on the east end of the county. There have also been numerous social media posts regarding reassessment and traditional media articles regarding the subject. We have done Rotary Club, Kiwanis, and Lions Club meetings. We also held separate meetings for local municipal officials so that they would be informed and be able to answer questions from the public. Our chosen reassessment company, Vision Government Solutions, has been great at getting

the word out there and being available for any meeting we want them to attend.

What was your biggest takeaway in the exploration process?

The exploratory stage is now over and we did not put out an RFP for these services either. We went with Vision Government Solutions because that is who we currently use for our CAMA (Computer-Assisted Mass Appraisal). Doing this is making the reassessment process so much easier.

What are your next steps?

We are currently well on the way with reassessment and Vision has completed more than 2,700 residential parcels in a relatively short amount of time. They will go through the entire county and do all the residential properties and then once those are all completed, they will go back through and do all the commercial/industrial parcels. Our new assessed values will be certified for the 2027 tax year. ▾

CURRENTLY IN THE PROCESS

Mercer County

By **Cathy S. Herriott, CPE**, Chief Assessor and Director,
Mercer County Department of Revenue

How long has it been since your last reassessment?

The last countywide reassessment in Mercer County was in 1971

What is the current status of your reassessment?

We are currently in the data collection phase of our reassessment. We are at 47% of the total parcel count and more than a third of the way through the county. We are still collecting sales information until June 30, 2025, and will begin to send out data mailers in December.

What were the initial steps you had to take?

Prior to beginning the countywide reassessment, the county purchased a CAMA system. All existing tax assessment property cards were scanned and uploaded into the CAMA system, individual property cards were attached to the corresponding CAMA record. We eliminated the duplication of work, editing both mylar maps and a digital map, by moving entirely to digital mapping. All parcels are now maintained using ArcGIS Pro, in a parcel fabric, allowing multiple users to edit the data. Simultaneously, we expanded our GIS Department to be able to handle the increased workload and to improve existing geospatial datasets. GIS staff have been proactively working to "re-map" large swaths of parcels that were poorly digitized from the mylar maps. We have also increased collaboration between the 9-1-1 Center and assessment office to make sure addresses in CAMA match 9-1-1 records. We are also working on mapping subdivisions and lots, condominiums, and land leases. We have also been

meeting with vendors to continue the collection of countywide aerial imagery. All of these things have enabled us to be in a better position to provide more accurate information to the reassessment company while working to improve assessment and 9-1-1 records at the same time.

What has been the biggest challenge so far?

Educating and communicating to the public the necessity for the reassessment and what revenue neutral means for them.

When are you hoping to complete the process?

November 25, 2026

How are you communicating with the public about the process?

We've worked with the reassessment company and have held multiple meetings all over the county. In addition, we have held a workshop for our tax collectors, appeared at the township officials Spring and Fall conferences, appeared at senior centers and attended a police chiefs' monthly meeting to discuss the reassessment and explain the

process. There have been several newspaper articles and television interviews and reporters from our two major newspapers and the television stations have gone out into the field with the reassessment company to shadow them as they were collecting data to report on the process. The reassessment company has appeared on radio shows along with visiting the townships prior to moving into those areas. We have a link on the county website to the reassessment information. Lastly, our GIS Department created an online application to show where the reassessment field data staff are currently collecting information. Paper exports of the maps are also provided to the county commissioners office, which provides the paper maps and links to the online application in our county newsletter.

We were fortunate enough to have the reassessment company located right down the hall from the tax assessment/GIS office so we are able to collaborate with ease and address any issues as they arise. ▾



ASSESSMENT COMPLETED

Delaware County

By **John Van Zelst**, Assessment Manager,
Delaware County Assessment Office

In 2020, Delaware County completed our court-mandated reassessment with new values taking effect for the 2021 taxing cycle. The reassessment project took approximately 3.5 years to complete, which was nearly half that of our previous 2000 project. The time savings was attributed to advanced software and an already established CAMA system for our 200,000 plus parcel county. We contracted for an AVM reassessment and a team from the mass appraisal company did a drive through of the county to verify addresses and structures, making notes of any parcels that would need additional review. The advanced software was used to compare flyover imagery and overlay our property sketches to alert us of any missed improvements.

The goal of the project was to assure uniformity. To help ease potential concerns or confusion from the public, we held several town meetings to educate the public about the reassessment, discussing what we would be doing and why. We wanted to provide a timeline for the project as well as alert people

to what they could expect to see in their neighborhoods. We were in contact with local authorities to alert them that we would be in the field collecting and verifying data.

The reassessment project started off very smoothly, and our initial work plan seemed ahead of schedule. The office had a few employees retire, which at first meant juggling work assignments until new staff could be hired, trained, and licensed. Initial data mailers were sent out in February 2020, allowing property owners to review and correct any data they thought was incorrect. They could also visit the office to meet with one of our team members. Once this was completed, a value notice was sent out and informal meetings were scheduled throughout the county to ease the burden of travel.

The project was still ahead of schedule until about midway through our first hearing location in March 2020. With the arrival of COVID-19, everything changed. Informal meetings had to be switched to telephone-only meetings. The county doors soon

would be monitored with mask requirements and temperature readings for all staff and visitors. We asked ourselves, "how long will this last?"

Well, it lasted longer than we would have liked, but it wasn't the only unexpected event to fall

upon us. We quickly rewrote our business plan and realized we might need more than a plan B, best to throw in a plan C and D. COVID-19 wasn't a county only issue, it was a worldwide issue, and ultimately out of our control. But we needed to find ways to work around it or the reassessment wouldn't happen by our mandated date.

After all the informal meetings were held and tentative values were turned over to our team for verification, we were able to certify the values and have our mailings ready for July 1, 2020. Back on pace, we hired and trained auxiliary board members and continued with our formal hearings, providing both in-person and virtual options. To further complicate matters, we experienced a cyber-attack and temporarily lost access to our CAMA system right at the end of our hearing process and before all the results were printed.

Thankfully, despite the unexpected hurdles, we still managed to get our hearing notice results out and meet our deadlines. Our first year using the new values would see more appeals filed to the Board. This required us to call back a few auxiliary board members to assist with the larger than normal number of appeals. By law, we don't receive a windfall from the reassessment, but we knew we reached the goal of uniformity.

My advice is simple, even the best plans can hit a wall or two. Be prepared for those "what if" situations as you develop your plans. Hire a few temporary employees, if possible, to help reduce the stress your staff will encounter and free them up for any emergency situations. ▼



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Greater Philadelphia Office
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CCAP INSURANCE PROGRAMS

Q What are the GLIMPSE training opportunities that are offered by the CCAP Insurance Programs?

A The CCAP Insurance Programs offer approximately 40 workshops during spring and fall seasons. The trainings are offered in several locations across the state as well as in virtual opportunities.

The overall goal is to educate our members, help them mitigate risks within their counties/county related entities, which aid in keeping their costs and program costs down.

The trainings provided are a value-added service afforded to various memberships as a courtesy of the related Boards of Directors and/or Trustees based on their continued commitment to risk management.

Q What types of trainings are offered?

A The CCAP Insurance Programs offers personal, professional development and risk management workshops for elected officials and all county and country related entity employees.

During each workshop season, we solicit topic suggestions, and we use those to help plan the next workshop season. We utilize professional speakers to offer top-notch educational opportunities which also proves to be an excellent networking opportunity.

Our popular Defensive Driving Course mirrors the National Safety Council 4-hour course and a certificate is provided.

Q Are they free to attend?

A Yes! Workshops are free to any elected official or employee of a county or county related entity that is a member the sponsoring insurance program. There is a nominal fee for nonmembers and a discounted rate to send three or more employees. Attendance at these trainings is a true benefit, so we continue to offer them at little or no cost.

Q What does KEYS stand for?

A Keep Educating Your Staff! Topics associated with the KEYS series are being offered to a broader audience. These sessions tend to be focused upon personal and/or professional development.

Q What other trainings are offered by the CCAP Insurance Programs?

A LocalGovU - CCAP's Insurance Programs has partnered with LocalGovU to offer quality employee online training on a variety of topics, including risk management, corrections, health and wellness, human resources, law enforcement, safety and management.

The CorrectionsOne Academy, also offered through LocalGovU is targeted online training to improve the safety and effectiveness of your corrections employees. It is the nation's leading content, policy and training platform for corrections, probation and parole.

For more information on offerings, topics and to register for a session, please visit the GLIMPSE portion of the CCAP Website www.pacounties.org/insurance/glimpse or contact Linda Rosito, Risk Management Training Director at lrosito@pacounties.org.

Situational Awareness

CRUCIAL FOR CASEWORKER SAFETY

County employees face a multitude of risks in their workplaces. The frequency and severity of risk varies with each facility, department and employee. County caseworkers provide critical, high-quality services in consistently changing and unfamiliar environments. Environments that have the potential to be unpredictable, high-stress and violent.

Situational awareness is one type of assessment caseworkers can use to reduce their risk of verbal and physical violence. Being aware of one's surroundings and any potential hazards or threats, coupled with the ability to project future events and make informed decisions is crucial. Caseworkers who train and practice situational awareness recognize the possibility of being attacked, harmed, or put in a dangerous situation and are prepared for action to protect themselves.

The four main characteristics of situational awareness are observation, orientation, decision and action. Consistently observing the people, environments, and actions taking place is of utmost importance for county employees. Become oriented with your surroundings and how you're processing information based off your observations. Weigh all your options and decide the best possible outcome within your capabilities. Use all the information gathered to make an informed decision in real time, protect yourself and get to safety. These fundamental skills can significantly impact the success and safety of county caseworkers.

The benefit of situational awareness enhances decision making



and problem-solving abilities. Quick and accurate decision making helps to navigate an unexpected crisis. Heightened awareness permits caseworkers to take proactive measures to mitigate risk and prevent injuries. Situational awareness improves communication between caseworkers that share a common understanding of the situation and increases productivity by anticipating hazards and risks before they are present.

The human body reacts to stress differently and at times, ways beyond our control. Caseworkers must be well trained and super-

vised to ensure consistency in practice. CCAP risk control can provide training and resources to maintain baseline awareness, identify risks, create safety plans and provide appropriate supports to ensure employee safety.



Clean and Green

IMPORTANT FOR THE PRESERVATION OF PENNSYLVANIA'S FARMLAND, FORESTLAND AND OPEN SPACE

By **Deb Crawford, CPE**, Administrative Director of Assessment, Tioga County, **Ted Conley, CPE**, Assistant Chief Assessor, Lebanon County, **Cathy Voda, CPE**, Chief Assessor, Wyoming County, and **Barbara Walter**, Former Chief Assessor, Adams County

One of the first land preservation programs in Pennsylvania was the Pennsylvania Farmland and Forest Land Assessment Act of 1974, also known as Act 319 or Clean and Green. The program, once enrolled, allows farmland and forest land to be preferentially assessed. The program is possibly one of the most discussed programs among assessors across Pennsylvania. The purpose of the program is to protect Pennsylvania's farmland, forest land, and open spaces. Clean and Green is important for the preservation of farmland since affordable property taxes are essential to maintaining viable farms.

Clean and Green values are based on use values rather than on fair market value. The Pennsylvania Department of Agriculture (DOA) is required to certify the use values by May 1st of each year to all counties. Counties can establish their own use values that are lower than the DOA. Prior to Act 89 of 2016 counties could change the use values annually based on the new values provided by the DOA. Act 89 froze the values for all counties at the 2016 rates until such time the county did a countywide reassessment. Counties that had rates lower than the 2016 rates could remain at those rates. For example, Tioga County froze their rates at their 2001 base year rates. Clean and Green's preferential assessment creates a tax shift. In other words, the tax savings for those enrolled in the program is shifted to those that are not enrolled or do not qualify.

To qualify for Clean and Green, a property must be at least ten acres in size and meet the requirements of one of the three categories, Agricultural Use, Agricul-

tural Reserve, or Forest Reserve. Properties less than ten acres may qualify if they can generate an "anticipated" gross income of at least \$2,000 annually in farm income produced from an agricultural commodity (Purdon's Title 72 §5490.3 (1) (2) (3)).

The Clean and Green income requirement, as established by the Act in 1974 at \$2,000 anticipated annual gross agricultural income, has not been revised since its inception and is sorely in need of adjustment. When established in 1974, \$2,000 gross agricultural income indicated a sizeable farming operation, roughly equal to the 10 acres required at minimum to enroll in Clean and Green. Today, with inflation, advances in seed, fertilizer and farming technology, and the expansion of "backyard farming," many parcels that are accepted into Clean and Green on the basis of income generated are a far cry from the original intent of the law when enacted in 1974.

In the following analysis, five common agricultural commodities as well as the overall level of inflation from 1973 through 2023 will be examined.

Since the start of the program in 1974, the income requirement for properties under ten (10) acres has not been adjusted. This can best be understood by the following analysis, future proposal, written by Ted Conley, CPE Assistant Chief Assessor of Lebanon County:

Using data from the USDA annual agricultural survey, it took more than nine and a half acres of corn, nearly fourteen acres of soybeans and more than twenty-two acres of hay to gross \$2,000 across

CORN		
	1973	2023
Price per Bushel	\$2.68	\$5.96
Bushels per Acre	78	157
Gross per Acre	\$209	\$936
Acres to make \$2,000	9.57 ac	2.14 ac
SOYBEANS		
	1973	2023
Price per Bushel	\$5.55	\$12.98
Bushels per Acre	26	47
Gross per Acre	\$144	\$610
Acres to make \$2,000	13.89 ac	3.28 ac
HAY		
	1973	2023
Price per Bushel	\$40	\$176
Bushels per Acre	2.26	2.69
Gross per Acre	\$90	\$473
Acres to make \$2,000	22.22 ac	4.22 ac

Pennsylvania in 1973. Obviously, some soils and locations are better than others for growing these crops, so it makes sense that \$2,000 was selected as a reasonable income threshold to roughly match the 10-acre minimum.

As another example, beef cattle and poultry eggs, which are the most popular sources of animal-based income in Lebanon County will be examined. Eggs represent the smallest decrease in production requirements over the 50-year period, however this is at least partially due to two factors: the ending of a price freeze on eggs in 1973, and the crash of egg prices following the recovery from the avian flu epidemic in 2022. Even with these factors, it still takes about four times fewer hens to generate \$2,000 in 2023 than it did in 1973. The sale of beef represented the greatest decrease in production requirements, now needing a bit more than half a beef cow per year to gross \$2,000.

Administration of the program from an assessor's perspective is challenging. Assessors are required to administer the program which in some counties can be a full-time job. A number of counties have one staff person whose only duty is to manage Clean and Green, which includes reviewing applications and record keeping to calculating roll back taxes. Roll-back taxes are generated when a property owner violates the covenant. Violations may include but are not limited to a change of use not consistent with the Act or an improper split off (more than two acres or

less than ten acres). If a county has their own Farmland Preservation Program, the interest from roll-back taxes goes to their program. If the county does not have it's own preservation program, the interest goes to the state.

Clean and Green is a state mandated program for which counties do not receive any funding, but are permitted to charge a \$50 application fee. According to Purdon's Title 72 § 5490.4 (a)), The county board of assessment appeals shall have the responsibility to accept and process applications... All counties are required to offer Act 319.

Act 319 has seen eight amendments since the original enactment in 1974. In 2010 and 2011 there were four amendments related to alternative energy, gas and oil, and commercial wind energy.

The Assessors' Association of Pennsylvania's (AAP) Clean and Green Committee members agree Clean and Green is an important program, but there are some changes that need to be made to keep the program in line with its original purpose, which was to protect Pennsylvania's farmland, forest land and open spaces. Two changes discussed by the committee are (1) an increase of the minimum acreage to twenty-five acres and (2) an increase in the \$2,000 annual income requirement. Assessors throughout Pennsylvania recognize the importance of this program to landowners who continue to maintain farmland and open space.

Some counties are seeing multi-million-dollar homes being built on ten-acre tracts. The property owner then gets a farmer to take hay from a majority of the ten acres then enrolls the property in the Agricultural Use category. Is this scenario what was originally intended?

The previous Lebanon County study of the \$2,000 income requirement certainly supports the need for an increase in the income requirement.

The Clean and Green Law (Purdon's 72 §5490.5 (5)) requires County assessors to complete and submit a survey to the Department of Agriculture by January 31st of each year. The Bureau of Farmland Preservation 2023 Annual Report notes the results of those surveys. In 2023 counties reported 217,603 parcels enrolled in Clean and Green, which included 10,940,600 acres. ▾

A Day in the Life of an Assessor

A day in the life of an assessor can vary from county to county. Here are two assessors on complete opposite ends of Pennsylvania and what their typical days look like.

MICHELLE HASKER

Field Assessor, Monroe County

What are your daily responsibilities?

My morning starts in the office answering or returning phone calls, helping taxpayers at the walk-in counter, and preparing incoming permits and attaching them to the property record cards. After that I review new and existing permits and short-term rental applications to map out a route for onsite inspections. In the field, my coworker and I visit each property to work the permit and confirm all property information is correct and make changes if needed. Once we arrive back at the office, I review each property visited to double check information, measurements, and the sketch before handing it off to our data entry clerk to enter it into the system.

How much time do you spend in the field compared to the office?

I spend roughly 75% of my time out in the field. I start work at 8 a.m. and will be out in the field no later than 10 a.m. We need to return the office by 3:30 pm each day. Of course, our field work depends on the weather!

How might your county differ from other counties?

The only way I can go to a property is if I have a permit, short-term rental application, an appeal is filed, or the property owner is requesting a field inspection. We do not use technology like Pictometry or ChangeFinder to discover or spot assess. Our office has four county vehicles that the assessors use daily for all fieldwork. The county provides polo shirts, sweatshirts, rain jackets, and winter jackets with Monroe County embroidered on them to identify us to the property owners when we're out in the field.

What type of request/questions you receive?

Why are my taxes so high?

Is this going to raise my taxes?

Why do I have to pay school taxes if I have no children in school?

I never received that notice/bill.

MONROE COUNTY: TAXABLE VS EXEMPTED	
Class 1 (Tax Exempt)	110,076 acres
Class 7 (Clean and Green)	117,199 acres
Class 9 (Taxable)	132,962 acres

What is the most unique request/question you have ever received?

A few years ago, I went to a property to measure a new home and outbuildings. Since they had no trespassing signs, we needed to call/send a letter requesting permission to go on the property. The property owner called and gave permission to measure but told us not to measure the (new) 24' x 24' pavilion/carport since he wasn't keeping it (it was already being used). I explained to him that we need to measure everything on the property and when he decides to take it down to give us a call. To this day, the pavilion/carport is still there and still being used.

What is something you do that most people would not assume an assessor does?

We pay taxes too!

What is the most unusual situation you've encountered while doing field work?

When property owners answer the door with little to no clothes on. Funny part is these property owners do not seem to think it is an issue!

What tool (computer, tape measure, etc.) do you take into the field with you for assessing?

I take maps, property record cards, clipboard, pencil, erasers, measuring tape, measuring wheel, and a camera.

What safety measures does the county have in place for assessors going out in the field?

We always go out in pairs and all assessors have county cell phones to use. If the property doesn't look safe, we won't go.

KATELYNN VANHOOSER

Senior Appraiser, Erie County Assessment Office

What are your daily responsibilities?

In a day to day, I perform technical and administrative work in the valuation and assessment of real property for the purpose of taxation. This means determining land values, appraising residential and commercial properties, agricultural properties and related improvements. I am also responsible for maintaining accurate records and files of properties for the county as a whole. We also assist our clerks in explaining and interpreting policies/procedures to officials, representative of agencies, and the public.

How much time do you spend in the field compared to the office?

I would say 70-80% of my time is spent in office rather than in the field. Taking the time to make sure everything we have on record for a property being assessed/valued is a crucial part. This step is done before and after the field review. Typically done before so when we are out in the field, we know exactly what theoretically is supposed to be on the property that way we can pinpoint what improvements or progress have been made.

How might your county differ from other counties?

Being right on Lake Erie we have the beautiful 3,200-acre Presque Isle State Park which allows for a considerable amount of lake/ waterfront properties to be available. Erie also may be different from other counties due to the multiple municipalities that offer LERTA which is utilized vastly by both residential and commercial properties.

What are the types of requests/questions you receive?

Often asked for "estimates" on how an improvement will affect their taxes. (Which we are not allowed to give). Another common question is if their neighbors got a permit/permission to do the improvement they've been working on.

What is the most unique request/question you have ever received?

I have received the request of "We only use the house during a portion of the year so can't you just give us a tax break when we aren't using it?" a few different times. Most unique would probably be "If I don't get a permit how are you going to know I built a new house? I could just not tell you and get a tax break."

What is something you do that most people would not assume an assessor does?

Majority of the public doesn't realize the number of investigative skills we have to utilize in this position. When assisting the public, a lot of times they don't really know what they are looking for or how to ask the question. We have to use a certain skillset to determine what it is they are actually asking to properly answer the question. The biggest barrier being terminology used when communicating.

What is the most unusual situation you've encountered while doing field work?

The most unusual situation would have to be 3 cats wandering into my car because I left the car door open. I arrived at the property and saw the work for a new garage had not begun. After no answer at the door from the homeowner I went back to grab my camera to take a photo of the property to show no work in progress at the time. Once I returned to my car, I had 3 additional friendly passengers.

What tools (computer, tape measure, etc.) do you take into the field with you for assessing?

A typical field day I have the following:

- Property record cards with a copy of the permit
- Extra data cards for new builds
- Graph paper
- Door hangers if more information is needed and the homeowner is not home
- Tape measure
- Tablet/ Camera
- County badge
- County personalized business cards

What safety measures does the county have in place for assessors going out in the field?

The morning of a field day a fax form is sent to the police department letting them know such person is going to be out in that municipality/ area with vehicle and license plate information. We are also to wear Bureau of Assessment apparel and inform the owner that we are presently on the property. 📌

ERIE COUNTY: TAXABLE VS EXEMPTED

Clean and Green Land	236,231.9317 acres
Exempt Land	43,603.0624 acres
Taxable Land	213,619.9193 acres

Educating Your County's Assessment Professionals

By Terry Cochran, Executive Director, Assessors' Association of Pennsylvania

Many county professionals, including commissioners and council members, regularly attend conferences and other training, for not only education, but the opportunities to “talk shop” and compare notes with others in the same roles. Your county’s assessment professionals are no different. They look forward to not only educating themselves on the latest developments in the field but also learning from their colleagues in an informal setting. Most county assessors hold Certified Pennsylvania Evaluator (CPE) licenses and must complete continuing education hours to recertify their license. The Assessors’ Association of Pennsylvania’s (AAP) main mission is to provide those recertification educational opportunities which take many forms: chapter classes, conferences, vir-

tual classes, standalone in-person courses, and courses required by the Commonwealth.

CPE PRE-LICENSING CLASSES

Most county assessment professions begin their education journey by taking the AAP’s Certified Pennsylvania Evaluator (CPE) precertification classes. These four weeks of intensive classroom instruction include an introductory class followed by courses on each of the assessment approaches to value: site and market, cost and income. The AAP offers two sets of classes each year, in the Spring and Fall, with each session averaging 20 students. After successfully passing those four classes, each student must apply to the SBCREA to take the state’s licensing exam.

One change coming down the pike for county CPE candidates is

the new requirement from the Appraiser Qualifications Board (AQB). Starting sometime in 2025, all candidates will need to complete the 15-hour Uniform Standards of Professional Appraisal Practice (USPAP) class, which includes an exam. Students must pass the exam as a requirement for licensure. This change was approved by the SBCREA and is currently making its way through the regulatory process. The AAP will keep county assessment offices updated on its progress and effective date.

EARNING RECERTIFICATION CREDITS

After passing the licensing exam, CPEs must earn 28 hours in education credits every two-year recertification cycle. Seven of those hours must be the national Uniform Standards for Professional

Appraisal Practice (USPAP) course and another two must be Act 28, the Assessors’ Certification Act.

A new class, Valuation Bias and Fair Housing, will soon be required by the AQB for CPEs. The class has not yet completed the state regulatory process but once approved, all CPEs will be required to take an initial seven-hour course, followed by a four-hour class after that during each recertification cycle.

AAP’s Education Committee works with other professionals and individual members to continually develop new classes and update current offerings to keep county assessment offices on top of the latest trend and caselaw. The AAP is an accredited education provider with the State Board of Certified Real Estate Appraisers (SBCREA) meaning that classes are created specifically for CPEs and count toward recertification hours.

CONFERENCES

Most CPEs earn credit by attending AAP’s two conferences each year, Spring and Fall. These events include a range of recertification classes - basic, intermediate and advanced – along with networking, election of officers, conducting association business, and recognizing peers for their contributions to the profession. Instructors include county chief assessors, attorneys, state agency officials, Local Government Commission staff, and other experts. Topics covered include reassessment, GIS programs, new technologies, valuing solar energy, and Clean and Green programs.

VIRTUAL EDUCATION

In addition to the two conferences, AAP holds several virtual classes each year to give CPEs seeking credits but unable to attend con-

ferences or chapter meetings the chance to earn credits without leaving their office. Before the end of each recertification cycle, the AAP holds the required USPAP and Act 28 classes to ensure all CPEs earn those credits for recertification.

COMMISSIONERS AND COUNCIL MEMBERS WELCOME!

Commissioners, council members and other county personnel are always welcome to attend any AAP education session. The AAP would welcome the chance to include other county offices in their educational opportunities.

Check the AAP website at www.passessors.org for class information. ▾

Spotlight

County Food Banks Across the Commonwealth

BRADFORD COUNTY

CHOP Out Hunger serves children, families, and individuals across 20 counties in Pennsylvania, ensuring access to nutritious food and essential resources. What makes CHOP Out Hunger unique is its comprehensive approach to addressing food insecurity through its three key programs: the Weekend Backpack Program, In-School Pantries, and Pop-Up Pantries. These initiatives reach over 45,000 children each week, providing not just meals but hope for a brighter future.

Bradford County is proud to partner with CHOP Out Hunger to address another critical need in the community: overdose prevention. Since June, 40 NARCAN kits have been distributed at CHOP's pop-up pantries, alongside 1,018 overdose prevention supplies. This collaboration highlights CHOP Out Hunger's dedication to supporting the health and well-being of the communities it serves, going beyond food assistance to offer life-saving resources.



CHESTER COUNTY

Chester County Food Bank: Nourishing Our Community with Fresh, Nutritious Food

The Chester County Food Bank is committed to ensuring equitable access to fresh, nutritious food for all Chester County residents. Serving over 100 consistent community partners, we distributed more than 4.6 million pounds of food last year, with a focus on fresh and wholesome options. Remarkably, 70% of the food provided was fresh-up from 55% last year—including eggs, dairy, produce, and meat. This shift toward fresher foods has had a profound impact on the health and well-being of the 40,000 people we serve each year, helping to nourish their bodies and support nutrition security. Our comprehensive approach to hunger relief also includes educational programs and community partnerships to promote a holistic food access system. Chester County is proud to champion the Food Bank's dedication to healthy food as a right, not a privilege.

CLARION COUNTY

For over 25 years, Zion Church has been dedicated to addressing food insecurity in Clarion County through our **Jesus Pantry**. This long-standing ministry distributes pre-packaged boxes of essential items, including shelf-stable foods, frozen meats, fresh produce, and dairy products. Distribution takes place on the second Monday of

each month, where our volunteers meet clients at their vehicles to provide them with their boxes, ensuring a convenient and efficient experience.

In addition to the Jesus Pantry, Zion Church recently introduced a new food distribution model called the Client Choice Pantry. This pantry empowers individuals and families to select the food items that best meet their needs, similar to a grocery shopping experience. Our shelves are stocked with a variety of food options, and volunteers assist clients as they shop. The Client Choice Pantry operates on the second Wednesday and third Sunday of each month.

The Client Choice model also allows our volunteers to connect personally with those we serve, aligning with Zion Church's mission to foster relationships within the community. We see these interactions as an opportunity to offer support, extend invitations to church, pray for individuals' needs, and share the hope of the Gospel.

Both pantry models reflect Zion Church's commitment to serving our neighbors with dignity, compassion, and love.



Community Action, Inc. partners with the community members to improve low-income situations by assisting families with activities to overcome barriers, to improve economic status, and to enhance their quality of life. As part of this mission, Community Action Inc.'s food pantry provides emergency supplemental food services to eligible Clarion Co. residents experiencing food insecurity. The food pantry is open Monday from 1PM until 4PM and Wednesday from 10AM until 2PM. Food assistance is available to eligible individuals once per month. Consumers must be a Clarion County resident and must meet income guidelines. The Food pantry is operated completely through the generosity and support of donations. When available, Community Action Inc. also offers Thanksgiving, Christmas, and Easter holiday food assistance. For more information, visit www.jccap.org

CRAWFORD COUNTY

The **Center for Family Services (CFS)** food pantries are a lifeline for Crawford County, serving as more than just a source of food—they provide hope, stability, and a path to brighter futures for thousands. In 2023, over 10,000 residents turned to these pantries, not just for nourishment but for the support and resources needed to rebuild their lives. With eight locations spread across the county, CFS ensures that no one is left behind, addressing the complexities of our rural community.

But the CFS pantries are only the beginning of what the Center offers. Each pantry is a gateway to comprehensive services, including housing assistance, parenting education, anger management programs, and so much more. The Center is committed to restoring dignity, building trust, and fostering lasting change for individuals and families in need.

What makes CFS truly exceptional is their unwavering commitment to meet ever-growing demand, even with limited resources. They are a beacon of compassion and resilience, empowering the entire community. The food pantries are just one piece of the puzzle—CFS is transforming lives and paving the way for a stronger, more united Crawford County.



DAUPHIN COUNTY

The Northern Dauphin Food Pantry, an innovative partnership of the Central Pennsylvania Food Bank and Dauphin County, is dedicated to ensuring that no one in northern Dauphin County goes hungry. Every month, it serves over 500 families and more than 1,300 individuals, offering nutritious groceries tailored to meet each household's unique dietary need. Designed as a "client choice pantry," it allows families to select from a diverse range of fresh produce, grains, dairy, proteins, and more, upholding dignity and respecting personal preferences. By actively reducing food insecurity and supporting local residents, the Northern Dauphin Food Pantry embodies the county's deep commitment to its community, fostering resilience and well-being with pride for all its neighbors. The pantry is located within our Northern Dauphin County Human Services Center which allows for centralized services and access.

"Food insecurity and access concerns in rural areas are always challenging. The spirit in the Northern Dauphin community providing this pantry service in a caring and holistic way is a model to be replicated."

—Commissioner George P. Hartwick III

"Access to nutritious food is fundamental to a healthy community, and the Northern Dauphin Food Pantry provides a lifeline to families in need. This pantry not only supports individuals and families facing hardship but strengthens the community by ensuring everyone has access to the essentials they deserve."

—Commissioner Justin Douglas

"We are grateful for the long-standing relationship with the Central PA Food Bank and for the exceptional Food Pantry Services for our Northern Dauphin residents".

—Commissioner Mike Pries



MERCER COUNTY

Mercer County Food Bank is a partner food bank of Feeding America, the largest hunger relief organization in the US. They provide supplemental food to those with hunger issues and raise awareness of food insecurity and hunger throughout Mercer County. Our food bank solicits, processes and stages large quantities of donated food, bulk produce and USDA commodities, distributing to member agencies throughout Mercer County.

More than 15,000 individuals, 4,300 of whom are children, are considered food insecure in our county. These individuals have limited or uncertain access to nutritious food. To that end, their distributions provide food to nearly 12,000 individuals each month.

Mercer's food bank partners with 40 member agencies and operates several collaborative programs directly feeding individuals through the Backpack initiatives, School Pantries, Mobile Pantry, MilitaryShare, Myron's Meal Mobile, Harvest Helpings, Emergency food for Emergent Needs and PA Senior Food Box.



We are so fortunate to have the Mercer County Food Bank and are very proud of its commitment to collaboration and its efforts to initiate and support community efforts in combatting food insecurity for our citizens.

SCHUYLKILL COUNTY

The mission of **Helping Harvest** is to feed the hungry of Berks and Schuylkill Counties. Established as the Food Bank for Berks and Schuylkill counties in Pennsylvania, Helping Harvest has been serving our neighbors in need for over 40 years. The food bank is a network partner of Feeding America and member of Feeding Pennsylvania and Hunger Free PA.

At Helping Harvest we work to fulfill our mission by partnering with more than 350 distribution locations throughout our service territory, which includes more than 100 pantries, 50 soup kitchen and snack programs, 30 shelter programs, and more than 100 PA Senior Food Box locations. Helping Harvest also runs 23 Mobile Markets each month throughout Berks and Schuylkill counties. Additionally, Helping Harvest works with more than 90 sites to provide the Weekender Program to pre-school aged and school aged children who qualify for free or reduced lunch. It provides a bag of kid-friendly, nutritious foods to take home over the weekend so that students can come back ready to



learn on Monday. We also recently started a Maternal Health Program that focuses on providing needed healthier food for pregnant individuals.

Helping Harvest is currently under construction for our Community Kitchen Project to open in downtown Reading in early 2025. The facility is a 7,000 square foot commercial kitchen that will greatly increase the volume and type of food we will be able to distribute to our network, by utilizing donated and purchased bulk food to produce packaged, heat-and-eat ready meals that will be frozen, packaged and sent to our agency partners.

Helping Harvest prioritizes acquiring and distributing healthy and nutritious food. In the last fiscal year, we distributed over 10 million pounds of food, valued at just under \$20 million, to our neighbors in need.

WESTMORELAND COUNTY

The **Westmoreland Food Bank's** Mission is to enable our neighbors in Westmoreland County to have ready access to food.

The Food Bank's Guiding Principles are incorporated through their everyday work in fighting hunger, not just with food but also with knowledge of the issue. They are mission passionate for feeding those who are hungry. They act with integrity as they steward the resources entrusted to them. They serve our consumers compassionately and free of prejudice. They value collaborative partnerships, both internally and externally, which is the lifeline of their success.

The Westmoreland Food Bank has been a beacon of hope for thousands of food-insecure households throughout the County for more than four decades. Established in March 1982, the organization supplies over six million pounds of food annually to residents via a network of partner agencies situated throughout Westmoreland County. In 2023, the Food Bank realized a 38% increase in service numbers and reached over 13,000 households. Located in Salem Township, the Food Bank has a staff of 28 individuals and relies

heavily on more than 4,600 volunteers that contribute approximately 67,000 total hours of service each year. Overall, the Food Bank can return 94 cents of every dollar raised to the clients seeking assistance, as reported in the organization's most recent financial report. The Westmoreland Food Bank was named the 2024 Westmoreland County Chamber of Commerce Non-Profit of the Year. ▼





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VALUING PROPERTY IN COUNTIES

The Role of Certified Pennsylvania Evaluators

By **Terry Cochran**, Executive Director, Assessors' Association of Pennsylvania

County assessment offices employ licensed Certified Pennsylvania Evaluators (CPEs) to value the real property in the county for the purpose of ad valorem taxation. The main focus of a CPE professional is making sure every property owner, residential or commercial, is assessed fairly and uniformly so that each property owner is paying their fair share of the county tax burden.

Pennsylvania's Assessors Certification Act (passed March 17, 1987) requires all persons responsible for the valuation of real property for ad valorem taxation purposes be a certified CPE licensed by the State Board of Certified Real Estate Appraisers (SBCREA).

CPE LICENSE REQUIREMENTS

All county assessors and personnel from mass appraisal companies conducting reappraisals in the Commonwealth are required to have their CPEs. Specifically, to be certified by the SBCREA, an assessor must:

1. Possess a high school diploma, or its equivalent, or two years of assessing experience.
2. Be at least eighteen years of age.
3. Be a resident of the Commonwealth for at least six months.
4. Successfully complete a minimum of 90 hours of the basic

course of study offered by the Assessors' Association of Pennsylvania (AAP) covering the appraisal/assessing profession or any other professional courses acceptable to the SBCREA. Any person employed as an assessor has three years from start of employment to become certified.

5. Pass a Criminal History Records Check (CHRC) from the state police or other state agency for every state in which the license candidate has lived, worked, or completed professional training/studies for the past five (5) years. The report(s) must be dated within 180 days of when the license application is submitted.
6. Successfully complete and pass the comprehensive examination administered through the SBCREA.

The AAP also strongly advocates for any prospective CPE student to have worked in the assessment office for at least six months to one year before attending the classes. Students have a much better chance of success if they've had some time to learn how their county assessment office works on a day-to-day basis.

After successfully passing the CPE exam, a certificate and license number is issued by the SBCREA and is good for two years or until the next renewal cycle. The current renewal cycle is from July 1, 2023 to June 30, 2025. To renew

the license, CPE's must complete at least 28 hours of continuing education classes.

LICENSING PROCESS

Becoming a CPE involves attending intensive classes that cover professional introductory information and the three approaches to valuing property – site and market, cost, and income. Each of the four classes require the students to successfully pass an exam and then sit for the actual CPE exam that is administered by the SBCREA through a third party contracted through the PA Department of State.

Most CPEs obtain their licensing education through the Assessors' Association of Pennsylvania's (AAP) four weeks of precertification classes. The classes, taught by county assessment and reassessment company professionals, are held two or more times per year in either hybrid, in person or virtual formats. The AAP typically trains between 40 and 60 potential CPEs each year.

New licensees must obtain 28 hours of continuing education in either the current or next renewal cycle, depending on when they pass their exam. The AAP offers several opportunities throughout the year to obtain those hours. At the end of each cycle, each assessor must upload the certificates of verification received for all continuing education classes to the



Department of State's Pennsylvania Licensing System (PALS). The SBCREA does random audits to be sure that the renewal credentials are valid.

SBCREA - GOVERNING BODY FOR CPE LICENSEES

The SBCREA regulates the licensure of real estate appraisers and assessors in the Commonwealth of Pennsylvania. The board is composed of state personnel and public and professional members including two seats reserved for CPE license holders. Upon application, the Board examines and either denies, approves, issues,

revokes, suspends or renews certificates of appraisers and assessors. In addition to overseeing the qualifications and fitness of applicants for certification, the Board's functions include establishing standards of professional appraisal practice and conducting hearings upon complaint.

The SBCREA also issues education provider credentials to various organizations and approves all education programs/classes taught for both CPEs and appraisal professionals. They also govern the education requirements and standards handed down by the Appraiser Qualifications Board (AQB) which oversees the appraisal and as-

essment professions nationwide. The AAP is an approved education provider through the SBCREA.

All counties can be assured that their professional assessment employees with their CPE licenses have passed a rigorous set of classes plus a state administered exam. Additionally, they are receiving high-quality education through the AAP. Your county chief assessor/director of assessment is a good source of information about the process to train your assessment office personnel.

Please contact the AAP executive director, Terry Cochran, at tcochran@pacounties.org with any questions. 📧



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For more information, contact
Desiree Nguyen at dnguyen@pacounties.org

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