AAP Journal
Assessors Association of Pennsylvania

Issue 5 Volume 1 Winter 2004

Crisis Communications: Hang On, Here We Go...Are You Ready?

by Amy L. Shivers, CCAP Director of Communications and Member Relations

Here's a pop quiz:

It's 2:45 pm on a Thursday. Your phone rings. It's Mary Brown, the county beat reporter from the local newspaper. She says the paper is going to run a story on the front page tomorrow morning about how the county has been overcharging taxpayers in a certain middle class neighborhood outside the city. The taxpayers are going to stage a protest at the courthouse this evening at the commissioners' meeting. She wants to know what you, as the county's tax assessment director, have to say about it.

Gulp!

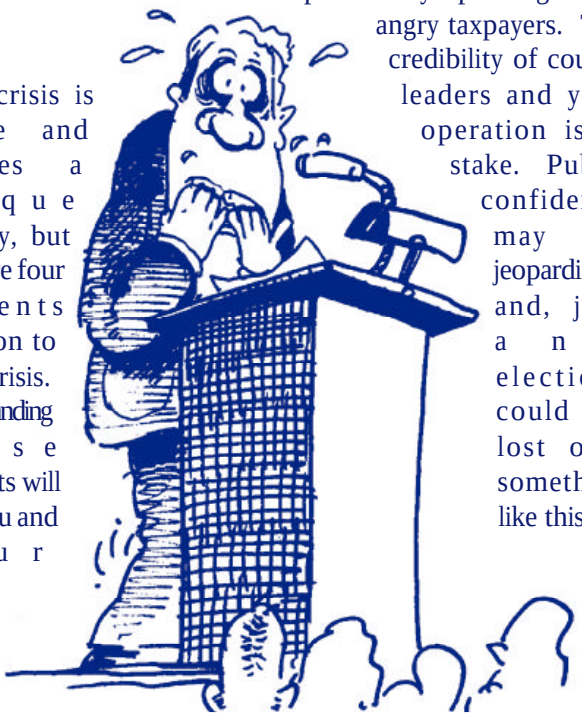
What do you do? What do you say?

This is a good example of a crisis that might happen to any local government official, anywhere. Conflict such as this makes for interesting reading. It sells newspapers and gets viewers and listeners to tune in to their favorite television and radio stations.

In the world of public opinion, perception is reality. People base their opinions on what they hear—either in the media or what their neighbors are talking about—and on personal experience. How you respond to this reporter's questions can make a big difference in how the public views and understands the issue, and how people feel about their local government.

A crisis is any threat or event that creates chaos and, usually, suffering. A crisis is an interruption in the flow of your "business as usual."

Each crisis is unique and requires a unique strategy, but there are four elements common to every crisis. Understanding these elements will help you and your organization be better prepared to react to any future crisis.



1. TRIGGER. Every crisis starts with an unexpected event that has the potential to change how people perceive you and your organization. In our example above, the trigger is the planned taxpayer's protest.

2. THREAT. What threat does the trigger event pose to your organization? Angry taxpayers will get a lot of attention from the media, potentially sparking more angry taxpayers. The credibility of county leaders and your operation is at stake. Public confidence may be jeopardized; and, jobs and elections could be lost over something like this.

3. UNCONTROLLED SITUATION. A crisis involves turbulent circumstances beyond your control. This is a free country. You can't stop the taxpayers from protesting the meeting. You can't stop the newspaper from printing the story. Americans have the right to question their government and get answers. After all, isn't that what makes this country so great?

4. URGENT ATTENTION NEEDED. To avoid damage by a situation that meets the first three criteria, you must respond urgently. You can't always wait for something to "blow over." Not addressing the taxpayers' concerns will be perceived as a negative response. The public and the media will fill the void with their own opinions about why you aren't reacting…you are hiding something, you don't care, it's a big conspiracy…

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President's Message....



Recently, the Conference Planning Committee met to plan the 2004 Spring Conference which will be held at the Hershey Lodge and Convention Center in May. The Committee reviewed the Conference Evaluation Forms from the Fall Conference and tried to meet the membership needs and make changes or improvements whenever possible. Unfortunately, very few of us take the time to complete the evaluation forms or to turn them in. I have to admit that I usually take the time to complete the form, but there have been times over the years that I then failed to turn it in at the end of the Conference. The Committee looked at the comments from only 10% to 15% of the attendees of the Fall Conference, while making the decisions concerning the upcoming conference. So this year at our conferences, take a few minutes to complete the evaluation form, in order to pass on your comments and views, good or bad, to the Committee. AND, please make sure after you complete it, turn it in!

I always look forward to our conferences, seeing old friends that I've made over the years and meeting new members. The conferences are always very educationally rewarding. Not only do the educational seminars provide credit hours towards our CPE requirements, they many times, give us a different perspective on things or a different method or idea to help us perform our daily tasks. We hear insight into the processes and work we do, and we also receive one of the most important tools of the trade - - networking opportunities. We obtain these opportunities during the discussion portion of the seminars, during the lunches and breaks, and in the evening when we kick back and relax. No matter where we are or who we are with, our conversations always come back to county business and real estate assessments. It creates camaraderie amongst our members that we just don't get sitting in our offices.

I can remember when I was first appointed Chief Assessor and began attending our conferences. I got to know many of the assessors and when I had a problem or a question, I had a network of professionals at my finger tips, all I had to do was call, and if that person didn't have the answer, they recommended someone who probably did. Many times I've been part of a group discussion on a subject that may have never occurred in Adams County, however when it did, I knew who to call.

We have talked about the importance of attending our conferences and networking at our State Board Meetings. Our Chapters have evolved so much during the years, and do such a great job in presenting educational opportunities for their members that almost all of our education credits can be obtained at a local level. Because of this, some of our members no longer have the opportunity to attend our conferences. My hope is that each AAP member has an opportunity to attend at least one conference a year, or one during our two year educational cycle.

For those of you who regularly attend our conferences, we will continue to strive to meet the needs of our membership, trying to create the educational classes requested. For those of you who have never attended our conferences, I think you will find them very rewarding, and take away many things from each conference that will make you a better assessor in your everyday work, and give you networking opportunities that you will be able to use for many years to come.

Hope to see you in Hershey in May. Stay warm this winter and remember, Spring is just around the corner!

Barb Walter
AAP President

UPCOMING EVENTS & CHAPTER NOTES



SOUTH CENTRAL CHAPTER

2004 Officers are:
President:
Gary Yorlets, Cumberland County
President-Elect:
Daryl Crum, Adams County
Vice President:
Lesa Stouffer, Cumberland County
Treasurer:
Belinda Little, Adams County
Secretary:
Wendy Gockley, Lancaster County

NORTHEAST CHAPTER:

March 19, 2004 Carbon County

June 18, 2004 Monroe County

SOUTHEAST CHAPTER:

Our next educational luncheon / seminar will be held Wednesday, March 24, 2004 at the Indian Valley Country Club in Telford, PA.

UPCOMING AAP CONFERENCES

The Assessors' Association of Pennsylvania
2004 Annual Conference
May 4 - 7, 2004
The Hershey Lodge and Convention Center

The Assessor's Association of Pennsylvania
2004 Fall Conference
November 18-19, 2004
Penn State Conference Center, State College

The Assessors' Association of Pennsylvania
2005 Annual Conference
May 3-6, 2005
Seven Springs Mountain Resort, Champion, PA

CPE Courses Offered

Spring CPE Classes - Sheraton Reading in Berks County
March 24 - 26 — Introduction
March 30 - April 2 — Market
April 13 - 16 — Cost
April 20 - 23 — Income

Fall CPE Classes - Western PA
September 15 - 17 — Introduction
September 21 - 24 — Market
October 5 - 8 — Cost
October 12 - 15 — Income

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DEADLINE for the SPRING 2004 issue is April 5, 2004.

Article ideas and submissions are welcome. Send them to:

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SOLICITORS' COLUMN

By: Jonathon P. Foster, Bradford County Solicitor

The Assessment Office is often faced with questions from municipalities concerning the exempt status of the municipality's property. The key issue in all of the exemption cases is whether the use of the property is for a (non-taxable) public purpose or a (taxable) private purpose.

In Re: ***A Municipality that Purchased Property Subject to a Life Estate***

The first issue that I will address involves a municipality that purchased property subject to a life estate. The municipality is using a portion of the property for a public purpose as a municipal building and parking lot. That public use portion of the property is exempt from the payment of real estate tax. The portion of the property where the seller retained a life estate that permitted the seller to use the property for the same taxable purpose as they did before they transferred the property to the municipality continues to be responsible to pay taxes on the private use portion of the property.

In the case of *IN RE: APPEAL OF TOWNSHIP OF MIDDLETOWN, from the 1988, 1989 Tax Assessments TOWNSHIP OF MIDDLETOWN* 654 A.2d 195; 1995 Pa. Commw. The Commonwealth Court found that property purchased by a municipality for preservation of open spaces was not exempt from taxation, where the Sellers retained a life estate that permitted them to use the property for the same agricultural purposes as they did before they transferred the property to the Township.

The only issue to be determined would be the market value of the property including the restriction on the use. In other words, the township owns a residential property that it cannot sell to obtain its fair market value because it is subject to a life estate. You would value this property as you would value any property that is reduced in value because it **is not a marketable due to a life estate. In the** *Middletown* case, even though the Commonwealth Court found that the property was not exempt, it directed the Trial Court to determine the market value including consideration of the issue of restrictions that limit the use of the property.

In Re: ***Borough Rental of Former Industrial Facility***

In this situation a borough received, as a donation, a former industrial facility. The borough is currently leasing the property. The controlling test for the real estate exemption for property used for public purposes is not whether the property or part of it has been leased out, but whether the use of the property so leased is for a public purpose. This is *Wesleyville Borough vs. Erie County Board of Assessment Appeals*, 676 A.2d, 298 Cmwlth. 1996. A property that is owned by a tax exempt entity is taxable if the property is used for commercial purposes or is rented to a leasee for purely business enterprise and not a public use. Therefore, if the property is currently owned by the municipality and is not being leased for any private enterprise, the property would be exempt. If they are leasing a portion of it and receiving rental income from a private enterprise that does not have a public purpose, then that portion of the property would be taxable.

The Solicitors' Column is published in the AAP Journal for information purposes only. All legal matters pertaining to your county should be consulted with your solicitor.

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Job Title: Chief Assessment Officer
Department: Administrative Services/Office of Property Assessment
Salary: $5, 325.00 per month maximum

How to Apply: Applications will be accepted starting February 17, 2004 until the position is filled. All applications must either be mailed or returned in person to the above address. A cover letter and resume must be submitted with the application. However, a resume may not be substituted for an application.

Minimum requirements: High school diploma AND ten years progressively responsible professional experience in the management of property valuations. Must be certified by the International Association of Assessing Officers as a CAE or hold the highest-ranking PA appraiser's license. Applicants who meet the above requirement and who have a Bachelor's degree in Business Administration or related field or who have experience using the Integrated Assessment System are preferred.

Some Duties include:

- Makes or supervises the making of all assessments and valuations of all subjects of taxation in accordance with law, ordinance, and industry standards.
- Ensures the annual revision and equalization of all assessments and valuations.
- Delivers monthly determinations of assessments of all property for certification.
- Ensures notices of changes in assessments are forwarded to all taxing jurisdictions within thirty (30) days of certification.
- Serves as the County's contact with the community, individuals, and taxing bodies for information and complaints regarding assessment policies and practices, (other than appeals).
- Establishes and maintains records or an adequate description of real properties to assist in the determination of the value of the properties.

Knowledge, Skills, and Abilities:

Knowledge of: Assessment and taxation practices as well as laws, ordinances, and industry standards related to the practices, valuation standards and methodology, and principles and practices of leadership and supervision.

Ability to: Maintain high levels of productivity and quality, handle multiple responsibilities and to produce positive results in a timely manner, and communicate effectively orally and in writing.

Residency: Must become a resident of Allegheny County within one year of appointment.

Veteran's Preference: Will be awarded to eligible candidates.

For more information, please contact Phil Light, Government Information Chair, at 724-830-3411 or plight@co.westmoreland.pa.us

LEGISLATIVE UPDATE



As we enter the second year of the 2003-2004 legislative session, there are two new Acts to discuss. The first one that passed, **Act No. 39 of 2003 (House Bill 1854)**, is the more interesting of the two as it changes the General County Assessment Law by adding a subsection to Section 402 to read: "(c) (1) In arriving at the actual value of real property, the impact of applicable rent restrictions, affordability requirements or any other related restrictions prescribed by any Federal or State programs shall be considered. (2) Federal or State income tax credits with respect to property shall not be considered real property or income attributable to real property. (3) This subsection shall apply in all counties and other political subdivisions in this Commonwealth." This Act took effect December 2, 2003. I guess the first question I would ask is how many mass appraisal base year models are there in the Commonwealth that considered any of these points to begin with? Secondly, how do we build a model that takes affordability requirements into account? Would we have to have a separate model for each Federal or State program? Good luck! The second one, **Act No. 51 of 2003 (House Bill 521)**, allows municipalities to be more creative with Keystone Opportunity Zones and extents the application deadline to May 1, 2004. The good news is that it doesn't seem to place any more requirements on the assessment department.

There has not been much significant movement in other existing legislation since my last report. However **House Bill 657** has passed the House and is now in the Senate. This bill would restore the ability to apply a home-site value to preferentially assessed properties enrolled in the agricultural reserve and the forest reserve categories. **House Bills 190 and 191**, which would allow non-attorneys to represent clients before Boards of Assessment Appeals, are still around and are presently on the table for action as is **House Bill 41**, one of the many homestead exclusion bills for school districts that are still circulating in the General Assembly. **House Bill 113** seems to be the one that will finally get us as it has passed the House. It passed the Senate with amendments and the House returned it to the Senate after concurring on the amendments. Maybe, if we are real quiet, they will forget about it. But, I wouldn't count on it.

Some new legislation that could be troublesome for us, if allowed to succeed, includes **House Bill 2129** which would require counties to submit an detailed annual report of most tax exempt property to allow state reimbursement of revenue loss from such properties for municipalities excluding school districts. Along the same lines, **House Bill 2186** would require us to assess tax-exempt property in the same manner and times as taxable property. This would also give the Commonwealth the right to appeal the value on exempt property regardless on ownership. It also includes a state reimbursement provision which includes school districts. And then there is **House Bill 2129**, that would prohibit school districts from levying the real estate tax for any purpose, and **House Bill 2207**, another homestead exclusion bill. You know, at this point, I'd rather read about the legislation that would make the eastern box turtle the state terrapin. I'm sure I saw that somewhere.

For those of you that keep count, there are 71 more House Bills and 15 Senate Bills out there to worry about. So, I will be back next issue unless they find someone who will do this for less money. If you need any more information about these bills, please contact Phil Light, Government Information Chairman, at 724-830-3411 or *plight@co.westmoreland.pa.us.*

Customer Service

Say 'No' to a Customer Tactfully

We all want to accommodate customers (or taxpayers) whenever possible. But what happens when it's not possible? The secret to saying "no" to a request without losing the customer lies in the way you deliver the message. *Use these tips to retain customers*:

- **Apologize and state the facts**. If, for example, a customer asks for a feature that is not available, let him know and offer an apology. Keep it simple.

- **Offer reasons, not excuses.** It's too easy to hide behind "company policy" or similar excuses. These mean nothing to the customer. Explain the reason behind the rule. Most policies are intended to protect, not frustrate, the customer.

- **Suggest an alternative.** Rather than say, "We don't carry that model," say "Although we don't carry that model, we do have another that has most of the features you want."

- **End the call politely.** If you've tried all the strategies above and the customer is angry or dissatisfied, your best bet is to thank him for bringing the problem to your attention and politely end the conversation.

--Adapted from *Customer Service Excellence*, Debra J. MacNeill, American Media Publishing, (800) 262-2557.

Communication Briefings, January 2004, (800)722-9221, *www.briefings.com*.





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AAP People

Mary Kay St. John, Bradford County recently wed John Abell in a lovely seaside ceremony in Jamaica

Mike Diehl was recently named the New Chief Assessor of Northumberland County.

Philadelphia County's Board of Revision of Taxes saw two of its most respected colleagues retire this month. **Arthur Arnold** and **Ronald Wagner** after 32 years respectively. We wish them all the best.

We are pleased to report that **Joe Hudack**, Somerset County, is recovering nicely from the injuries he suffered in his Fall 2003 car accident. He has even felt well enough to make it into the office during the last few weeks.

Phil Light, Westmoreland County's chief assessor, will be out of commission for awhile. He slipped on the ice during one of this winter's many storms and broke his leg in two places.

Congratulations to **Michelle Sowers** who passed her CPE Exam in January 2004.

Congratulations to **Daryl Crum**, Assistant Appraiser Adams County, and his wife Carol and big sister Kelsey on the birth of a son, Kalani Grayson Crum on November 18, 2003.

Congratulations to **Lois Dutterer**, Adams County Appraisal Clerk, who got married to James Simmons on December 19, 2003.

Welcome to **Ilene Levinsky**, York County's newest appraiser.

AAP Past President **Rich Rohrbaugh** is back to work. Rich was off for approximately three months after under going orthopedic surgery on both legs. Welcome back!

Jennifer S. Warzecha, from Dickson City, PA, Lackawanna County, has been hired as a Real Estate Valuation Analyst and will be working in the Eastern part of the state under the supervision of Thomas J. Fetterman.

Carbon County Chief Assessor, **Steven Yurchak**, married Jolyn Slakoper on October 18, 2003. They are moving into their new home in January 2004. Congratulations!!



Cindy Treible
Monroe County

MEMBER-ABILIA

BIRTHPLACE: East Stroudsburg, PA

MARITAL STATUS: Married to Wayne Treible, Sr. and has a daughter Nicole (26), son Richard (19) and stepson Wayne, Jr. (17)

YEARS IN ASSESSMENT: 18 +

WHAT IRRITATES YOU MOST IN ASSESSMENT: All of the subdivision on Act 319 (Clean and Green) land.

MOST PEOPLE WOULD BE SURPRISED TO KNOW: That I am also a repo woman.

BIGGEST CHALLENGE AS AN ASSESSOR: Having to deal with nasty people and keep my mouth shut.

GOALS FOR LIFE: I would like to open my own event planning business.

GOALS FOR CAREER: Keep learning and improving to always do a good job.

ASSESSOR YOU MOST ADMIRE: Dick Brosius, Bucks County Chief Assessor...he is a great teacher.

IF I COULDN'T BE AN ASSESSOR, I WOULD BE: An event planner

FAVORITE FOOD & DRINK: Coffee and oatmeal

FAVORITE VACATION SPOT: Nassau, Bahamas

HOBBIES AND INTERESTS: Working out; reading; and listening to music

MY BEST FRIEND: My husband, Wayne

...continued from page 8...

Congratulation to **Josh and Cole Seaman**, sons of Chief Assessor **Dan Seaman**; Josh placed 3rd and Cole 4th in the 2004 PA Farm Show's Market Hog Contest.

Several Philadelphia AAP members have recently retired. They are: **Millicent Muse**, **Donald Feldscher** and **Marvin Bordetsky**. You will be missed!!

The **AAP** is looking for **new instructors for our CPE courses** and other classes. If you are interested in teaching for AAP, please contact Steve Howe (717-780-6121) or Randy Waggoner (717-582-2131), our Education Chairs, who will explain the process to you and answer any questions you may have.

Do you have something interesting to share about yourself or your colleagues? Send it to:

Mary Kay Abell, Bradford County Ph (570) 265-1714
Email *abellmk@mail.bradfordco.org*
OR
Philip Light, Westmoreland County Ph (724) 830-3411
Email *plight@co.westmoreland.pa.us*

The AAP Journal reserves the right to publish what it deems appropriate to the membership. Submission does not guarantee publication.

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So how will you respond?

First of all, buy yourself some time. It's o.k. to say, "I'll have to get back to you." You probably don't really know exactly what the taxpayers are alleging. Doesn't it make sense to find out before you give a specific answer? Tell the reporter that you will have to look into the situation and get back to her. Which headline do you think the public will feel better about?

"Taxpayers Overcharged: County Tax Assessment Office Looking Into Situation," or "Taxpayers Overcharged: County Declines to Comment"

This gives you time to come up with a plan—a strategy for response. You will want to say something at the commissioners' meeting later.

The next step is to get together with all of the "players" who have a stake in this issue. Call the commissioners (if they haven't already called you!) and schedule time to meet with them. Key decision makers need to know what you know.

Call the county's public information officer, if you have one, or someone else who is regularly called upon to be a spokesperson on behalf of the county. Each county has its own policy, either written or unwritten, for how it deals with media and public relations. Stick to the plan.

When you get together with the key players, ask yourselves these questions:

What is the situation? What happened?

You know from the reporter that taxpayers in that neighborhood think the county charged them too much on their tax bills. Others in your group might have heard other bits and pieces of the story. Now is the time to put them together.

A crisis can be an effective agent for change.

Do some preliminary research. If there is time, pull up the tax bill records yourself. Maybe there really was an error of which you were unaware. Maybe it can be easily remedied. Maybe not.

Gather as many facts about the situation that you can. Correct and thorough information is your best armor in defending your position. And, it will help you determine the best course of action. A crisis can be an effective agent for change.

Set a measurable goal. What exactly do you want the public to understand? Maybe in this case you want the public to understand that the county is responsive to citizens and committed to getting things right. This doesn't mean necessarily that the taxpayers are right and the county is wrong, it just means you are open and honest and willing to "get to the bottom" of the situation.

Public relations goals can be difficult to measure; after all, your goal is not to sell more widgets. Sometimes a successful campaign is measured by little or no public and media attention.

Just try to make it clear in your mind, and the mind of everyone on your 'team' what you are trying to achieve.

Now determine who is your target audience.

First and foremost, your target audience in this case is the citizens who are protesting. But who are they? What are their demographics—are they mostly families, senior citizens, business owners, apartment landlords, farmers? Maybe they are a combination of all of the above.

Different groups of people might respond to an issue in different ways. It is useful to you to understand where they are coming from.

Now, who else will be interested in this issue? What about other taxpayers around the county? What about county employees? What about other government leaders in your community? Try to identify anyone and everyone who may have something to say about this issue. Make sure you are prepared to answer them all.

Once you have identified the audiences, think about the issue from all sides. What are the positives and negatives associated with the situation? What are the public's preconceived notions about it? Has this issue been a problem for the county before? How was it resolved then? Has it been an issue for other counties? What did they do about it? What is motivating the taxpayers' response?

Think about how your various audiences are affected by the issue. Senior citizens on fixed income are affected differently than absentee landlords. Business owners differ from families, etc. The public will

also have opinions about effect of the situation on these different groups. Don't discount emotions and preconceived ideas.

Also consider the media's attitude about this issue. Have you worked with Mary Brown, the reporter before? What does she know about how your tax bill system works? Have there been other articles in the past? Editorials? Television or radio coverage?

Play devil's advocate and be hard on yourselves. Make sure you flush out every conceivable angle. It is worth the effort.

Armed with this information, draft your message. Make a list of "talking points" that answer any questions that might be asked. You may not need to say everything that is on your list, but you will be prepared if something comes up.

If you are to be the spokesperson on the issue, take time to practice and review the points. Just like anything else, practice helps…especially when you are nervous.

It is impossible to always predict when or how a crisis will develop, but taking the time to plan your strategy will make your experience in responding to the issue or any others easier, and it will demonstrate leadership. Experienced experts agree, a well designed, thoroughly planned and effectively implemented communications strategy is your best defense.

Sources:
Mindszenthy, APR, Bart J., et al, No Surprises: The Crisis Communications Management System, Bedford House Publishing Ltd., Toronto, ON, 1988.

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- Access and print all of the information related to a property – permits, sales information, maps, encumbrances, for example – through one, integrated system.
- Download photos, sketches, maps, and data to a handheld PDA or other portable device while in the field.
- Organize field work by coordinating work packs, GIS information, and the most efficient driving routes.
- Save taxpayers a trip to the courthouse by allowing access to property information and the ability to send feedback to the county 24 hours a day through the Internet.

For more information, contact Doug White at 800/800-2581 or dlwhite@cltco.com

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