AAP Journal
Assessors Association of Pennsylvania

Issue 5 Volume 4 Fall 2004

ACT 72 of 2004
HOMESTEAD AND FARMSTEAD EXCLUSION

by Barbara Walter, CPE, Adams County Tax Assessment Office

As all of you know by now, the Homestead/Farmstead Exclusion has resurfaced in Pennsylvania with the passage of Act 72 in July, 2004. Although an exclusion was approved in 1998 with Act 50, only a handful of districts throughout the state implemented the program, so most county assessment offices, although inundated initially with applications and questions, have had little to do with the exclusion since. But with the passage of Act 72, our offices will surely be buzzing with questions about the program and the effect it will have on real estate taxes for the taxpayers in our counties.

The Assessors' Association of Pennsylvania (AAP) and the County Commissioners Association of Pennsylvania (CCAP), in conjunction with the PA Department of Community and Economic Development (DCED) and the PA School Boards Association (PSBA), presented a four-hour seminar on September 24, 2004, in Harrisburg. The presenters at the seminar included: Georgia Masters Earp, DCED; James Vaughan, PSAB; Ed Rupert, AAP President and Doug Hill,

...continued on page 6...

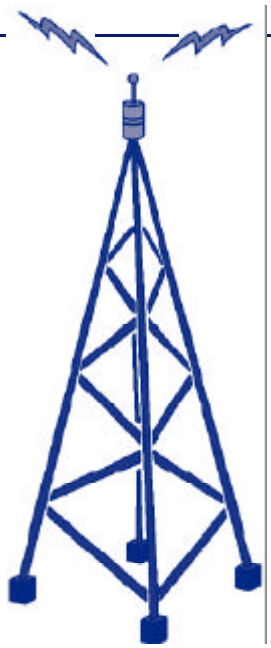
COMMONWEALTH COURT: CELL TOWERS ARE TAXABLE

by Robert Knupp, Esq., Counsel for the County Commissioners Association of Pennsylvania

Recently two Judges in neighboring counties, Cumberland and Dauphin, in separate opinions, concluded that cell towers are taxable as improvements to real estate under the Commonwealth Court's decision, In Re Sheetz, Inc., 657 A.2d 1011(1995).

Judge J. Wesley Oyler ruled in the Cumberland case that cell towers, for the most part, are not put up to be removed and cannot easily be removed. He said: "Notwithstanding the availability of technology to dissemble a tower, the process is highly laborious, expensive and demanding in terms of expertise, courage and equipment ... the practice in the telecommunication tower industry is that these towers are not being taken down or moved on a frequent basis." Hence cell towers, in Judge Oyler's opinion, were intended to, in the words of Sheetz, "remain where affixed until worn out, until the purpose to which the realty is devoted is accomplished or until the item is superseded by another item more suitable for the purpose."

Dauphin County Judge Bruce F. Bratton dismissed an appeal by Shenandoah Mobile Company, on May 24, 2004. He ruled that "... the concrete pad, cell tower and accompanying improvements are real estate subject to local taxation" dismissing the contention that the tower could be removed paying particular attention to "the massive concrete base" to which the tower is attached. Judge Bratton's opinion was cited by Judge Oyler in his later ruling issued on September 15, 2004. Unlike the Dauphin County case which involved a single monopole tower, Cumberland's case addressed the taxation of four lattice type towers and two monopole towers.



Counsel for CCAP, Robert Knupp, anticipates that the Cumberland case will be appealed to the Pennsylvania Commonwealth Court.

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President's Message....



This is the last issue of the *AAP Journal* for 2004. As this year is swiftly drawing to a close, several of our friends and colleagues are moving on to new opportunities in and out of county government.

Phil Light, the former Westmoreland County Director of Assessment, has recently been appointed to fill a vacant commissioner position in that county. Phil has served AAP as President (1999), Chair of the Government Information Committee, Co-Chair of the Health and Welfare Committee and a CPE class instructor. Although Phil is currently serving as commissioner, he will be staying on as our Government Information Chair. Having known Phil for many years and serving with him on the board, I know what an asset he is and will continue to be to Westmoreland County.

Another former AAP President is leaving our ranks to retire and enjoy life outside the assessment field – is that possible? **Mary Kay Abell**, Chief Assessor for Bradford County, will be retiring in January 2005 after over 20 years in the assessment profession. Mary Kay has served on various AAP committees and on the board and is currently the Chair of the Health and Welfare Committee. Mary Kay is planning to spend her time traveling with her husband and continuing with her Mary Kay Cosmetics and Longaberger Basket businesses.

Last month saw the retirement of **Hap Rudolph** from Dauphin County's Assessment Office after more than 30 years in the assessment profession. Before working in Dauphin County, he was also an assessor in Bucks County. Hap is another former AAP President and has served on various AAP committees. He is currently serving as the AAP Liaison to CCAP and will continue on in that capacity. Hap is looking forward to pursuing several consulting opportunities.

All three of these individuals have made major contributions to the Assessors' Association of Pennsylvania. I want to thank them for their dedication to this association and the assessment profession. Their hard work and leadership has transformed this association into the respected and professional organization that it is today.

Edward Rupert
AAP President

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2005 CPE Classes

The next round of CPE classes will be held at the CCAP North Office Building in Harrisburg. An official notice will be sent to all Chief Assessors early next year. Registration information will also be available on the the AAP website, *www.pacounties.org/aap.*

Intro — March 30 to April 1
Site/Market — April 5-8
Cost — April 19-22
Income — April 26-29

The Fall CPE classes will be held in the fall in the State College area. The *tentative* dates are:

Intro- September 7 - 9
Site/Market — September 13-16
Cost — September 27-30
Income — October 4-7

Upcoming AAP Conference Dates and Locations

2005

Annual May 4-6 Seven Springs Mountain Resort, Champion
(end of 2003 – 2005 recertification cycle; ends June 30, 2005)

Fall November 3-4 Sheraton Hotel, Reading
(beginning of 2005– 2007 recertification cycle)

2006

Annual May 16 – 19 Hershey Lodge and Convention Center

Fall November 2 –3 Nittany Lion Inn, State College

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The *AAP Journal* is published four times each year.

DEADLINE for the WINTER 2005 issue is January 5, 2005.

Article ideas and submissions are welcome. Send them to:

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Tell Us What You Really Think!

Please complete this readership survey. Let us know what you would like to read or not read in the *AAP Journal*. Fill out this form and fax it to 717-526-1020.

Thank you. We appreciate your input.

Your Title / Position: _____

County or Company: _____

1.) What do you read the *AAP Journal* to learn about? (Check all that apply)

- ☐ What's happening in Harrisburg that might affect your county
- ☐ What other counties are doing
- ☐ Upcoming AAP conferences and events
- ☐ Other, such as _____

_____

2.) What features do you read consistently? (Check all that apply)

- ☐ Front Page News
- ☐ President's Message
- ☐ Upcoming Events
- ☐ Chapter Notes
- ☐ Solicitors' Column
- ☐ Legislative Update
- ☐ AAP People
- ☐ Member-abilia

3.) What topics are you interested in reading about? (Check all that apply)

- ☐ Reassessment
- ☐ Local Tax Fairness
- ☐ PURTA
- ☐ Technology
- ☐ Management / Professional Development
- ☐ Legislative Changes in the Law
- ☐ Other, such as _____

_____

4.) Do you think the *AAP Journal* is: (check one)

- ☐ A very professional publication
- ☐ Sort of professional
- ☐ Not very professional at all

5.) Do you read the *AAP Journal*...

- ☐ Cover-to-cover
- ☐ Skim it

6.) Do you feel you find information in the AAP Journal that isn't available elsewhere?

- ☐ Yes
- ☐ No

7.) Please share any additional comments or questions you have about the *AAP Journal.*

_____

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Thank you for your comments.

Please complete and return this survey by December 10, 2004, to Terry Cochran by FAX: 717-526-1020 or by mail, PO Box 60769, Harrisburg, PA 17106-0769

MEMBER-ABILIA



H. John Frazier, CPE
Greene County

COUNTY OR COMPANY: Greene County

BIRTHPLACE: Juniata, Altoona, PA

MARITAL STATUS & FAMILY: Married to Drema, 15 years this August. Son, Benton is a 9-year old in fourth grade.

YEAR IN THE ASSESSMENT FIELD: 13 years when I count my previous employment here in the late 70s. I had 15 years of banking in between.

BEFORE I WAS IN THE ASSESSMENT FIELD, I WAS INVOLVED IN: It was the 60s and early 70s. If I remember anything, I wasn't there.

WHAT IRRITATES ME MOST IN THE ASSESSMENT BUSINESS: Politics of the job, judges who practice appraising and the failure of our legislators to pass school tax reform.

MOST EMBARRASSING MOMENT IN THE ASSESSMENT BUSINESS: While setting up a web-site for Assessment, my provider put in a "test site." Unfortunately, he gave me the wrong address. As I was previewing it with a client, the screen loaded to reveal a very naked lady in a very compromising position. The client had a good laugh, but I had to report it to the commissioners, the chief clerk and the IT departments who have never let me live it down.

MOST PEOPLE WOULD BE SURPRISED TO KNOW THAT: I enjoy working with wood and making furniture. I have made several items for home and friends.

BIGGEST CHALLENGE AS AN ASSESSOR: Being extremely flexible in time and attention.

GOALS FOR LIFE AND CAREER: To walk in the ways of Jesus and to let others know what He has done in my life.

ASSESSOR YOU ADMIRE MOST: All of them! But if you want me to name just one, then it has to be John Riley in Somerset County. He makes assessment look easy and tells good jokes.

IF I COULDN'T BE AN ASSESSOR, I'D BE: I'd be a full-time house-spouse and father.

FAVORITE FOOD AND DRINK: Ice cream and thick milkshakes.

FAVORITE VACATION: Working around the house and spending time with my wife and son.

FAVORITE MOVIE: National Lampoon's Christmas Vacation. Chase is like most of us, little recognition at work, trying to do the best things for our family, having a goofy relative, a flirtatous side, a need to make things right and an ability to do really dumb things.

ASSOCIATION &/OR COMMUNITY INVOLVEMENT: Den Leader and Charter Representative of local Cub Scout pack, First Baptist Church P.M., Waynesburg Lodge F & AM

HOBBIES AND INTERESTS: Whatever my wife tells me to do or my son wants to do.

MY BEST FRIEND: My wife is my best friend although my son runs a close second.

MY GREATEST FANTASY: To have a truckload of furniture quality wood delivered to my house at no charge, a laser guide miter saw and a note from my boss to stay home, make furniture and my paycheck will continue as usual (And a letter from the bank saying an anonymous donor paid my mortgage in full.)

Executive Director of CCAP and AAP. There were 133 assessors and county commissioners in attendance at the seminar, representing 62 counties from throughout the state. Although some of the information provided mirrored Act 50, it was good to reintroduce the facts to the counties to help remind them of the responsibilities of the Act and prepare them for the work that was ahead of them.

Act 72's goal is to provide relief of the school districts' reliance on real estate taxes by providing new funding options, which include local personal or additional earned income taxes and gaming funds. The reduction in property taxes will be achieved by using these funds to provide homestead and farmstead exclusions. Since the tax relief is not automatic for all property owners, only property owners who apply for the exclusion and qualify receive the relief. To assure that all property owners have an opportunity to apply for the exclusion, Act 72 required school districts to send notification of the Act, including the application, instructions and deadline information, by mail no later than October 18, 2004, and a second mailing by December 31, 2004, and in subsequent years by December 31. This differs from Act 50 in that the counties had to make the applications available and advertise the availability, but in many cases the applications were not mailed, which put more responsibility on the homeowners in having to not only apply for the exclusion, but first obtaining the application.

This mailing will most likely create a larger application response, which will have a direct impact on the counties' workload, because most aspects of the processing and administration of the homestead and farmstead exclusion processing are the responsibility of the assessment office. Although the deadline for the application process remains March 1 each year and the review process for approval and denial is basically the same, for the assessor probably the biggest change of Act 72 from the earlier act is that within thirty days of receipt of an application, the assessor must mail notices indicating approval or denial of the application. Remember, in Act 50 we had approximately four months after the application deadline to notify applicants whose applications were denied and did not have to notify the approved applicants. Also, the application process is always open and does not end with March 1, which means that as applications are filed throughout the year, you must respond within the thirty days required by law. Additionally, Act 72 requires the assessor to provide each school district with a certified report listing information on homestead and farmstead properties, no later than May 1 each year.

During the seminar several questions were posed to the panel. Some of those questions are listed below. Please keep in mind, the answers to these questions are opinions of the experts and should not be considered a legal opinion. I would recommend that you share this article with your solicitor, and follow his or her legal advice concerning the following questions:

How much land is included as part of the homestead? Although there were differences of opinion as to how much land is included as part of the homestead exclusion, ranging from one acre to all the acreage included in the parcel; the law states that a homestead is the dwelling, including the parcel of land on which the dwelling is located and the other improvements on the parcel, providing that the land is owned by the person who owns the dwelling. Whatever interpretation you make, be consistent in your processing.

After the March 1st deadline, do we hold the applications for processing the next year? You must continually process the applications as they are filed to meet the thirty day notice requirement, but an application filed after the March 1 deadline would be applicable for the following year's homestead exclusion.

Can we scan the applications and discard the originals? You should follow the retention law as it pertains to your office documents.

Can we modify the applications to meet the county's needs? Yes, you can make minor modifications, as long as you are capturing all the data listed on the original application.

What figures must be on the tax notice? If a school district implements a homestead and farmstead exclusion, the exclusion must be itemized on the tax bill which is sent to the property owner. It must indicate the original amount of the tax liability, the amount of the exclusion and the tax amount due after the exclusion is applied. The notice must also include the "Notice of Property Tax Relief" found in Subsection E, Section 343 (B), in Act 72.

The panel asked how many counties were doing the application mailings. With the show of hands, it was estimated that approximately half of the counties were processing the mailings for the school districts.

If a property is enrolled under the Clean and Green Program, do they qualify for the Homestead and Farmstead Exclusion Program? Yes, they qualify; there is no disqualification provision in the homestead definitions concerning other abatements for land. The only mention concerning other abatements or exclusions is listed in the farmstead definition and is applicable to farm buildings only.

How do school districts calculate median assessments in areas were the school district is split between two counties? PSBA is recommending that those school districts adjust all assessments to 100% of value using the applicable Common Level Ratio (CLR) for each county, and apply it to that county's assessment data, merge the data, find the median and re-adjust that figure back, again using the CLR to find the implied median assessment for each county.

Does Act 72 supersede Act 50? Act 72 overrides the requirements specifically listed in the Act, i.e., mailing, notification, report requirements, etc. All other requirements of Act 50 not addressed in Act 72, still apply.

On the application, it asks if you or your spouse receive a homestead tax abatement or benefit for any other residence. If they answer yes, does that result in an automatic denial of the application? Yes, the approval of a homestead application is only made for the primary residence of the owners. If they (either spouse) are claiming primary residence somewhere else, they can not claim homestead in your county.

Does the application mailing have to be to all real property owners? The mailing does not have to be made to owners of commercial properties.

Is there a fine or penalty if a taxpayer falsifies an application? Yes, the penalties for false or fraudulent applications are found in Act 50, Subsection F, Section 8584(g) and (h).

...continued on the next page...



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After the two mailings this year, what are the mailing requirements for future years? The schools must do a similar mailing each year by December 31.

There are no advertising requirements in Act 72. Does the county still have to advertise the availability of the applications and notice of the filing deadline? No, the new mailing requirements of Act 72 satisfy the notification requirements of the availability of the applications and the filing deadline.

If real estate taxes become delinquent and filed in the county tax claim office, is the amount of the claim the original tax or the tax less the exclusion? The amount of the claim is the amount billed less the exclusion.

Is Act 50 still available to the other taxing bodies? Yes.

If a property is approved for the homestead and farmstead exclusion and later found to be ineligible, can the denial then be processed? Yes, although not specified, the application can be denied after approval is given when something is discovered to warrant the change; however, you should follow the procedure of denial, notifying the taxpayer and giving him the right of appeal.

When a denial is given for a Homestead and Farmstead application, how many days should be given with the right to appeal? The appeal process for Homestead must be consistent with the provisions of appealing an assessment under the applicable assessment law, i.e., 40 days to appeal. Please keep in mind the appeal is limited to whether the property qualifies for the exclusion, not the amount of the exclusion, see Act 50 Subsection F, Section 8584 (d) and (e).

Can an appeal fee be charged for a homestead appeal the same as we do for assessment appeals? There are no statutory provisions for any fees in the Acts; the panel suggested that you consult your solicitor for an opinion on the ability to charge an appeal fee.

Can the certified reports to the school districts be electronic? It was the panel's opinion that the electronic reports are acceptable.

Do corporations qualify for the Homestead and Farmstead Exclusion? The owner definitions are listed in Act 50 in Subchapter A, Section 8401. The definitions only specifically list corporate ownership under (11) "A partner of a family farm partnership or a shareholder of a family farm corporation as the terms are defined in section 1101-C of the March 4, 1971 (P.L.6, No.2) known as the Tax Reform Code of 1971." However, under definitions (9) and (10) corporate ownership could occur in a cooperative or condominium property where the units are not separately assessed. The owners of the units not separately assessed may qualify under the Homestead for their pro rata share of the real property; see the "Homestead" definition in Act 50, as listed above. Please note: Act 50 also refers to owners as a natural person under the "Dwelling" and "Homestead" definitions; according to *Law.com*, a natural person is a real human being, distinguished from a corporation, which is often treated in law as a fictitious person. Keep this in mind when you are determining qualifications for the exclusion.

If the residential use of a property is less than 50%, does it qualify for the Homestead and Farmland Exclusion? Yes, Act 72 refers back to the definition of "homestead" contained in Act 50, which stipulates that the portion of the property occupied by the owner qualifies, regardless of the amount. The manner of usage, or percent of usage, of the remainder of the property, whether commercial, industrial, or rental, is immaterial. The pertinent part of the definition is: (3) . . . The homestead for real property qualifying under this paragraph shall be the portion of the real property that is equal to the portion of the dwelling that is used as the domicile of an owner. Additionally, because the basic definition of homestead is that the "dwelling is primarily used as the domicile of an owner", most assessors use a benchmark that if the owner-occupant occupies more than 50% of the property, then the whole property is considered owner-occupied.

I guess the biggest questions still remain: **What school districts will opt into the program and how much tax relief will the homestead and farmstead participants actually receive?** Those answers, my friends, are yet to come!

CORRECTION OF ERRONEOUS INFORMATION

During the question and answer session at the CCAP / AAP Act 72 Workshop in Harrisburg on Friday, September 24, 2004, Doug Hill gave incorrect information relative to the homestead status of mixed use properties. In response to a question regarding apartment units, and again later relative to a question regarding mixed use property, he stated incorrectly that there was a "50% rule" that required a property to be at least 50% residential for any part of it to be considered homestead property, and that if the residential portion was less than 50%, even if owner occupied, it would not qualify.

This is incorrect. In fact, Act 72 refers back to the definition of "homestead" contained in Act 50, which stipulates that the portion of the property occupied by the owner qualifies, regardless of the amount. The manner of usage, or percent of usage, of the remainder of the property, whether commercial, industrial, or rental, is immaterial. The pertinent part of the definition is:

(3) . . . The homestead for real property qualifying under this paragraph shall be the portion of the real property that is equal to the portion of the dwelling that is used as the domicile of an owner.

Additionally, in practice, many assessment offices have used a benchmark that if the owner-occupant occupies more than 50% of the property, then the whole property is considered owner-occupied (essentially the reverse of the advice).

The fact that any owner-occupied portion of a mixed use property qualifies does give added import to the advice from the workshop that the school and county should do media announcements concerning the availability of applications, since many otherwise qualifying mixed use properties are not on the residential property roll that is the basis of the required school mailing.

CCAP regrets any inconvenience or misunderstanding caused by the erroneous information. Please call if you have questions or need additional information. This memo will also be posted to the Act 72 page of the CCAP website, *www.pacounties.org.* Please check that site for additional information concerning questions from the workshop

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CHAPTER NOTES & OTHER NEWS

LAUREL MOUNTAIN CHAPTER

The officers of the Laurel Mountain Chapter presented **Phil Light**, Director of Assessment for Westmoreland County, with an engraved wooden clock in appreciation of his service to the chapter and with congratulations on his new position as Commissioner of Westmoreland County. **Tamra Forgan** of Somerset County was also presented a plaque for her service as the chapter's 2003 president.



LAUREL MOUNTAIN CHAPTER PRESENTS AWARDS

Left to Right:**Kevin McKercher**, Treasurer; **Tamra Forgan**, Chapter Health & Welfare; **Phil Light**; **Denyel O'Brien**, Vice President & **Joyce Hillegas**, President.

NORTHEAST CHAPTER

The last issue of the AAP Journal listed incorrect information about the Northeast Chapter's representatives to the AAP Board of Governors. The correct representatives are:

Terry Shoemaker
Northampton County — 2005 term

Anthony Alu
Luzerne County — 2006 term

NORTHCENTRAL CHAPTER

The North Central Chapter will be holding a seminar on November 12, 2004, in Lightstreet PA. Tom Connolly of the State Tax Equalization Board, will be presenting "Administration of the Common Level Assessment Ratio - Act 267 of 1982." Please contact Dave Good, Chief Assessor of Columbia County for more details. His number is 570-389-5646.

SOUTH CENTRAL CHAPTER

Cumberland County
Bonnie Mahoney reports that the county is wrapping up their reassessment which will be effective for the 2005 tax year.

Dauphin County
Congratulations to Appraisal Supervisor, Hap Rudolph, who retired in September.

Lancaster County
Lancaster County is also completing their reassessment, which is effective in 2005.

Lebanon County
Congratulations to Norma J. P. Sando who also received the Board of Governor's Award at the 2004 AAP Annual Conference Banquet.

York County
The county is in the midst of a reassessment with CLT. The new assessments are to be mailed in 2005, effective 2006.

The next South Central Chapter meeting will be held on Friday, December 10, 2004 at the Adams County Agricultural and Natural Resources Center in Gettysburg. Please contact Barb Walter from Adams County for more information.

NEWS FROM STEB

Governor Rendell appointed two new members to the State Tax Equalization Board. They are James A. Zurick Esq., who was appointed on March 24, 2004, and Joseph E. Gurzenda appointed on May 12, 2004. They join Chairman Daniel G. Guydish and make up the agency's three - member board.

At the Board's August 11, 2004, Meeting, they adjusted the 2003 Philadelphia Common Level Ratio from 26.8 to 27.3.

HIP-HIP-HOORAY TO AAP!!

The September 2004 edition of "Fair and Equitable," the International Association of Assessing Officers' (IAAO) magazine has noted on page 10 that the Assessor's Association of Pennsylvania has been a member of IAAO for 55 years.

AAP PEOPLE

Sue Martin, CPE, an assessor with the Fayette County Assessment Office and the Education Chair for the Laurel Mountain Chapter, has moved over to the Office of Planning and Community Development and is now a Planning Technician/Zoning Officer. We wish Sue good luck in her new position.

Congratulations to J**ames W. Duncheskie** and **Joan P. Mowery**. Their wedding took place locally (Selinsgrove, Snyder County) on Friday morning, September 3rd, and the couple honeymooned in Niagra Falls over the Labor Day Holiday. Jim is a field assessor and Joan is employed by Sabre and is currently working on Union County's reassessment.

For anyone wishing to drop Jim a line, his e-mail address is: *jdunches@snydercounty.org*

Cards may be addressed to: 312 Grand Street, Middleburg, PA 17842.

Dealing with Difficult People----------

Deflecting an Angry Comment

When someone uses a less-than-professional manner to express a differing opinion, a retaliatory response may be your natural reaction. But responding to an angry co-worker in a similar fashion is definitely not the most effective approach. Instead, find a way to acknowledge what the person has said, without agreeing. *Use these responses to defuse a tense situation:*

- "I can certainly understand why that would make sense to you."
- "I can see how frustrating that would have been."
- "Sounds like you have some information I don't have. Please tell me what that is."
- "When you're finished, I'll share some information I have. But you go first."
- "You sound very committed to this position. I'm interested in hearing what led you to this conclusion."

-Adapted from "Say the Right Thing First," Linda Larsen, *www.ritaemmett.com*

Defuse Your Own Anger -- Instantly

A co-worker made a fairly innocent comment, but for some reason, it's gotten under your skin. Before you blow up, step back and examine the situation. *Ask yourself:*

"What is the root cause of my feelings?" Do your feelings--whether anger, frustration or disappointment--relate to that situation, or do they have roots in something else?

The truth is, yesterday's unresolved problem with this co-worker--or something as personal and unrelated as noticing a new dent in your car this morning--can make you respond more negatively than you normally would.

-Adapted from *Coaching, Mentoring and Managing*, William Hendricks, Career Press, *www.careerpress.com*

What NOT to Say to an Angry Caller

You've got an angry customer on the phone, and you can't seem to calm him down. While there's no cut-and-dried solution that will defuse every caller's ire, there are a few phrases you should avoid:

- **"This happens all the time."** By saying that, you can give the impression that your organization routinely angers its customers. And all callers like to think that their situations are unique, so don't lump them in with everyone else.

- **Repeating the words "ma'am" or "sir"** in place of the customer's name. These terms are considered polite, but they can come across as condescending if overused. Remember that you're dealing with an unhappy caller, so don't add fuel to the fire.

-Adapted from "Talking Shop: Things You Shouldn't Say to an Irate Help Desk Caller," Beth Blakely, *www.techrepublic.com*

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