AAP Journal

Assessors Association of Pennsylvania

Issue 6 Volume 2 Spring 2005

The Assessment Process & Licensing Requirements

By James A. Hercik, CPE, Chief Assessor/Director of Assessments–Fayette County, Pennsylvania



This article summarizes a seminar presented at the AAP 2004 Fall Conference in State College. Mr. Hercik holds a CPE designation as well as a Certified General Appraiser License.

Be careful what you wish for, you may actually get it! That was the theme of the seminar. Assessors in Pennsylvania have been around a long long time. The *Municipal Assessors' Association* was formed in 1949 and later became the *Assessors' Association of Pennsylvania* as we know it today. During this time span the way we do our job has changed drastically. Although real estate is still real estate, a single family residence is still a single family residence, the way we approach the valuation process has evolved from a "windshield evaluation" to a detailed assessment/appraisal report.

Assessors have always strived to be recognized as "professionals" in the industry. The AAP and its members have worked hard to achieve a designation program. The first CPE, *Certified Pennsylvania Evaluator*, designation was awarded in 1976. Back then it was a voluntary program aimed at those who wanted to better themselves in the assessing field. Later AAP pushed and succeded in the creation of the Assessors Certification Act of 1987. This now meant that all assessors began to attend mandated training and the term "recertification" was born. Initially this was overseen by the State Tax Equalization Board (STEB), which managed the two-year recertification cycles. Act 28 of 1992 changed this giving the powers to the State Board of Certified Real Estate Appraisers. Our two year credit hours have grown as has our responsibility to the public. Credits are currently available through the AAP chapter meetings and annual conferences. Somewhere along the line we all learned some new acronyms. USPAP became a way of life or it should be. USPAP, *Uniform Standards of Professional Appraisal Practice*, grew out of the savings and loan bailouts; it was originally developed to give real estate appraisers basic guidelines when doing reports for federally subsidized loans. With changes made to this "bible" on an annual basis, it is now the basis for all appraisal and assessment work in Pennsylvania. USPAP is the law in all fifty states.

The assessment process begins when the assessor takes his/her clipboard and tape into the field and collects data. USPAP, in Standard Six (6), now clarifies how this is to be done. Many assessors may be under a misconception that USPAP only applies to chief assessors or management level employees. Although those individuals may set policy and local office standards, all licensed assessors are bound by USPAP requirements. USPAP training is required by the state in each two year recertification period. Assessors need to be conscious

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President's Message....



As I complete my tenure as president of the Assessors' Association of Pennsylvania, I thank you all for the opportunity given me. I believe the AAP officers and board are taking monumental steps to assure the quality of continuing education, as well as allotting time between education sessions for you to network with your peers.

Your continued support is needed for the association to continue its growth into the future. Please help support your newly elected officers and Board of Governors in any way possible. Brenda Shaw, Chief Assessor from Berks County, the newly elected president, Tom Hill, Chief Assessor from Monroe County will be moving to president-elect. Eric Brown, Chief Assessor from Wyoming County will be up for election to move up to vice-president, and Randy Waggoner, Chief Assessor – co-education chair, will also be up for election to move to treasurer of the association.

I know Brenda will continue to move the association forward. One of her goals is to continue to offer quality education at a moderate cost, especially in times when most counties are looking to reduce expenses. Brenda has been active in the association while serving as chief assessor in Snyder County, and is continuing while holding the chief assessor job in Berks County.

Tom has worked on the AAP Budget and Conference Planning Committees as well as many other committees. He is currently the Chief Assessor of Monroe County and will hopefully continue to keep the association finances solvent.

Eric is more than willing to assist the association in any way possible to continue to move the AAP into the future. He has also taken time out of his schedule to become more active in the educational aspect of your association.

Randy has been an asset as well to the education committee as he moved from Cumberland County to Perry County with a small delay in between. He will continue to strive to offer valuable classroom education.

If the association is to continue to grow, we need the membership to take the time to get more involved in the local chapters, as well as the state association.

I will be taking Barb Walter's place as the immediate past president, I thank her for all the hard work she put forth to lead the AAP, and a personal thanks to you, Barb, for all of your assistance. Please remain active - the AAP needs to rely on your wisdom.

Best of luck to Brenda Shaw, our incoming president, congratulations to all the new officers and board members, and a special thanks to the AAP/CCAP staff for another good year.

Ed Rupert

AAP President
Butler County Assessment Office

Technology Management Issues in Assessment

By Michael Piper, MBA, CPE, Philadelphia Board of Revision of Taxes

Recently, an appraiser friend from Montgomery County asked me to help settle a dispute he was having with a client involving a residential property located in Philadelphia. The dispute revolved around the general accuracy of our assessment office's property record card data. The appraiser and his client had both viewed the data on the city's website. But the ease with which both the appraiser and his client could access such data brought up a fact in which the three of us were in agreement.



Whereas taxpayers would, in the past, visit or call assessment offices to get information about a particular property, that information is now instantly available to anyone with access to a computer. And due to the availability of such data to Internet users, assessment offices must be even more mindful of the level of accuracy that the public now expects. According to Ron Hoppes, Information Systems Group Manager of Philadelphia's Board of Revision Taxes, the BRT's web site counts upwards of 100,000 users annually. Data integrity is one of the most important issues facing the department's Information Technology department.

However, while the advances in information technologies such as Internet computing are beneficial to all segments of society, rapid and constant changes in IT present several challenges to assessment offices in particular. Below are a few noted challenges.

TRAINING

The use of computers in mass appraisal can be traced to the 1950's, and were often used in large jurisdictions that could afford the expense of a computer-assisted mass appraisal system (*Property Appraisal and Assessment Administration: The International Association of Assessing Officers. 1990*). But, for decades the primary use of such systems was geared toward the calibration of sales models or the elimination of manual calculations that involved useful but time-consuming statistical techniques such as multiple regression. And, since many of these programs are intimidating to assessors whose primary background is real estate appraisal, actual CAMA system usage has traditionally been confined to either the tech staff, or those few assessors who brought some degree of computer knowledge to the job.

Today, assessors are not only expected to know how to use computer-based statistical programs, but we are also expected to know how to operate hand-held data entry devices, evaluate and use various high-tech measuring tools, and have basic knowledge of the applications required to write reports, compile information in a spreadsheet form, and populate and query a database. For many assessors with only basic computer skills, the learning curve is steep. And, according to Hoppes, finding money and time for basic training is a critical problem, but one that must be addressed.

DATABASE MANAGEMENT SYSTEMS: A NECESSARY TRANSITION

Due to the demand for more responsive information systems, many assessment offices are updating their relational database solutions to reflect the evolutionary trend from the centralized, "dumb terminal" computing model to a more de-centralized graphical user interface (GUI) model in which the computer responds to the user. In response to a

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DEADLINE for the SUMMER 2005 issue is July 5, 2005.

Article ideas and submissions are welcome. Send them to:

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MEMBER-ABILIA



Jim Luciani
Real Property Evaluator III
Philadelphia County

BIRTHPLACE: Philadelphia, Pa

MARITAL STATUS & FAMILY: Divorced

YEARS IN ASSESSMENT FIELD: 16

WHAT IRRITATES ME THE MOST IN THE ASSESSMENT FIELD: Frivolous property tax appeals by attorneys!

MOST PEOPLE WOULD BE SURPRISED TO KNOW: That my family has been in the Real Estate business since the early 1950s

BIGGEST CHALLENGE AS AN ASSESSOR: Keeping up with all the constant changes in the office building and hotel marketplace.

GOALS FOR LIFE & CAREER: To retire young (Ha Ha!)

ASSESSOR YOU ADMIRE MOST: Eugene Davey.

IF I COULDN'T BE AN ASSESSOR, I'D BE: To work in REITs

FAVORITE FOOD & DRINK: Pasta

FAVORITE VACATION: Positano, Italy.

HOBBIES & INTERESTS: Tennis, skiing.

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CHAPTER NOTES & OTHER NEWS

SOUTH CENTRAL CHAPTER

The next South Central Chapter Meeting will be held on Friday, July 22, 2005 at the Adams County Agricultural and Natural Resources Center in Gettysburg. Please contact Barb Walter at 717-337-9837, for more information.

AAP PEOPLE

OUR SYMPATHY goes out to the family of AAP Past President **Roy R. Monn, Jr.**, who passed away November 4, 2004. Roy was president of the Assessors' Association in 1976; he worked for Cumberland County for thirteen years and served as chief assessor for eight of those years. He also worked 12 years as a tax appraiser for Adams County and owned and operated his own real estate business for most of his adult life. He was a real estate salesman, broker, general appraiser and a Certified Pennsylvania Evaluator.

He is survived by his wife, Muriel, a son, Rodney E. Monn Sr. of Shippensburg; a daughter, Ruth Ann Mooney of Shippensburg; a sister, LaRue Helm of Lancaster and four grandchildren.

CONGRATULATIONS to **Sarah Houston** of Allegheny County who married James Parise in November 2004.



If you have something to share with AAP People, contact:

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Upcoming AAP Dates.....

CPE Classes – Fall
Location - Days Inn State College

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

AAP Fall Conference – November 3 & 4, 2005, Sheraton, Reading

Chapter Education:

Northwest Chapter
May 20, 2005 in Clarion
Instructor — Ed Rupert, Chief Assessor, Butler County.
For more information, please contact Rebecca Reed at (814) 226-4000 ext. 2302 or e-mail rreed@co.clarion.pa.us

North East Chapter
June 17 – 9 am to Noon
Qualifying as a Tax Exempt Property
Instructor – Joan Righter Price, Esquire
For more information, please contact Lee Raring in the Schuylkill County Assessment Office at 570-628-1025.



SOLICITORS' COLUMN

Recent Settlements of Nuclear Power Plant Appeals

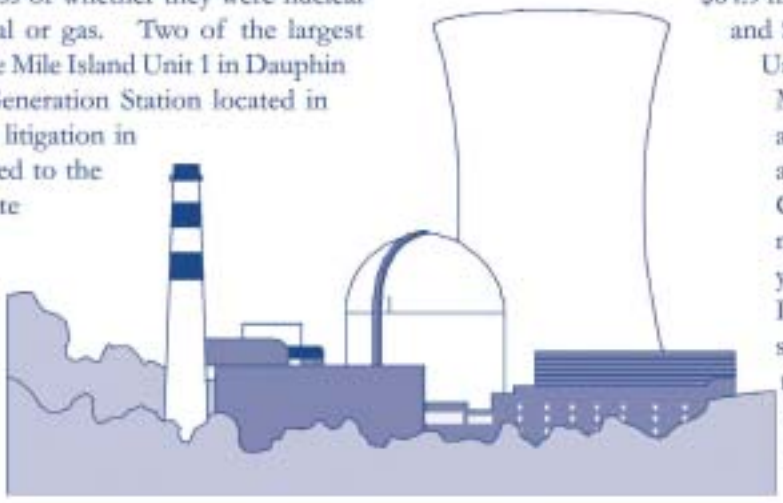
By: Joan Righter Price, Esquire

Recently, Montgomery and Dauphin Counties reached separate settlement agreements with Exelon Corporation, the owners of Three Mile Island Unit 1 and Limerick Generation Station. Assessment appeals on a number of nuclear power plants were filed in 1999[1] and were triggered by retroactive amendments to the Public Utility Realty Tax Act[2] (PURTA). Enacted in May, 1999 the amendments to PURTA made major substantive changes to the law that was originally enacted on March 4, 1971. In the words of the Commonwealth Court, PURTA was enacted "because public utilities own very expensive pieces of real estate and, although physically located in one county they benefit large portions of the state." In *Safe Harbour Water Power Corp v. Judge*, 758 A.2d 259 (Pa.Cmwlth. 2000), the court explained that the legislature enacted PURTA to spread the equivalent of real estate tax receipts paid by public utilities proportionately among local taxing authorities. The 1999 amendments to PURTA changed this. They were prompted by the deregulation of electricity generation and the expected competition among electric generation companies. PURTA was amended to exclude "land and improvements to land that are indispensable to the generation of electricity" from the definition of "utility realty" after December 31, 1999.

The effect of the amendments was to require assessment offices to value and assess electric generation facilities at their market value and place them on the real estate tax rolls effective January 1, 2000[3]. Before the 1999 amendments, PURTA taxes were based on the depreciated book values of utility realty, not the assessed values. Not surprisingly, the change in the law triggered numerous appeals by electric companies of several of their generation facilities, regardless of whether they were nuclear-powered or powered by coal or gas. Two of the largest facilities appealed were Three Mile Island Unit 1 in Dauphin County and the Limerick Generation Station located in Montgomery County. The litigation in each county slowly progressed to the point of being trial ready in late 2004. Reaves.C. Lukens, Jr. and Reaves.C. Lukens, III of Reaves.C. Lukens Company in Philadelphia completed appraisals of both facilities for Exelon. John J. Coyle, III of Coyle, Lynch & Company of Sharon Hill completed an appraisal of Limerick for the taxing districts in Montgomery County. William Bott of Spring House completed an appraisal of Three Mile Island Unit 1 for the taxing authorities in Dauphin County. Both sides also retained experts in the fields of nuclear engineering, nuclear energy production and decommissioning.

As in most assessment appeals, these cases were truly a battle between experts. At its core this was a debate over highest and best use. A fundamental question was whether either appraiser was appraising the subject property based upon value-in-use as opposed to value-in-exchange[4]. Part of the debate over highest and best use was what was machinery and equipment, thus not taxable, in an electric generation facility. The Commonwealth Court recently held that cooling towers, smokestacks and water intake structures are integral to manufacturing electricity and were used solely for that purpose, therefore, they are considered machinery and equipment under real estate assessment law and not assessable. *See Allegheny Energy Supply Company, L.L.C. v. Greene County Board of Assessment Appeals*, 837 A.2d 665 (2004). However, these structures are taxable under PURTA as utility realty because they are specifically included in the definition of "utility realty" in the PURTA statute. Accordingly, the valuations of the experts were higher for the PURTA years (1998 and 1999) than for later years.

Exelon pursued settlement discussions with the taxing authorities in Dauphin and Montgomery counties as the cases neared trial. Recently, both appeals were settled. Under the Three Mile Island agreement, the assessment of Unit 1 was reduced from $64.9 million to $20 million for 2005 and $18.3 million for 2006 while Unit 2 was reduced to zero. In Montgomery County, the agreement is to reduce the assessment of the Limerick Generation Station from $912 million to $20 million for tax years 2005 through 2008. The Limerick agreement includes substantial payments in lieu of taxes to be made to the taxing districts and this was the incentive to enter into the agreement.



What do these settlements mean for other assessment offices? We were very careful not to allow the Limerick settlement to be used against any other assessment office so it should not have any significant effect. Assessment offices should be aware that there is a specific provision in the Limerick agreement that it can not be admitted in any other assessment appeal as precedent.

Joan Righter Price, Esq. is solicitor for the Montgomery County Board of Assessment Appeals

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(Footnotes)

[1] An appeal is still pending in court on Peach Bottom Atomic Power Station in York County. An appeal of PPL Susquehanna nuclear power plant in Luzerne County was settled in 2001.

[2] Title 72 P.S. 8101-A et seq.

[3] The PURTA amendments also required assessment offices to list and value all utility realty at its market value retroactively to January 1, 1998.

[4] See *In Re PP & L, Inc.*, 838 A.2d 1 (2003).

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.

Collection of Property Taxes from Commonwealth Authorities

The Pennsylvania Supreme Court has determined that a Commonwealth authority is liable for the portion of property used for commercial purposes. SEPTA v. Board of Revision of Taxes, City of Philadelphia and School District of Philadelphia, 2001 Commw. LEXIS 346, 777 A. 2d 1234 (2003), affirmed 2003 Pa. LEXIS 1323 (July 28, 2003). Ordinarily, a Commonwealth authority is immune from taxation by a local subdivision. 74 Pa.C.S.A. § 1711(a). However, where the commercial activity is not within the authority's purpose, then that portion of the property is not immune from taxation. Here is the background of the SEPTA case.

SEPTA purchased property for its headquarters in Center City, Philadelphia. The property consists of a twenty-story office building. The property has approximately 664,664 square feet of office space that can be leased. SEPTA currently occupies 446,035 square feet of the office space for its headquarters. It leases the remaining space to commercial, non-profit, and governmental operations.

The Board of Revision of Taxes of the City of Philadelphia (the "Board") determined that the fair market value of the property for the years 1994 through 1999 was $25 million. SEPTA applied for a real estate tax exemption for the years 1994 and thereafter. The Board granted a partial real estate tax exemption for the portions of the property used by SEPTA and other government and non-profit entities and exempted 85% of the property's assessed value for 1994 and thereafter.

SEPTA appealed the Board's decision to the Court of Common Pleas. On appeal, the parties agreed that the only portion of the property that was at issue before the trial court was the portion of the building that SEPTA leased to commercial entities. The trial court found that SEPTA's use of its property to raise revenue and reduce expenses was for a public purpose "as it is intended to aid a struggling governmental entity, an entity intended to serve the public, to remain operating, regardless of whether or not portions of the property are leased to third party commercial entities. SEPTA v. Board of Revision of Taxes, City of Philadelphia and School District of Philadelphia, 2001 Commw. LEXIS 346, 777 A. 2d 1234 (2003), affirmed 2003 Pa. LEXIS 1323 (July 28, 2003).

On appeal the Commonwealth Court reversed. The Supreme Court also agreed with the Commonwealth Court's conclusion that "the purpose of SEPTA is to operate a transportation system in Southeastern Pennsylvania. While SEPTA is free to lease its real estate to tenants and is under the direction to raise revenue, clearly the leasing of real estate, soley to raise revenue, is not an activity connected to SEPTA's purpose. Therefore, SEPTA property leased to commercial tenants is not immune from taxation."

The Supreme Court reasoned that the law encourages and authorizes SEPTA to raise revenues and thereby decrease revenues, which has the benefit of assisting the public at large in keeping public funding down. However, the Supreme Court determined that the law does not provide a basis for concluding that in becoming a commercial landlord, SEPTA is absolved or exempted from its responsibility for paying real estate taxes on the portion of the property that is utilized for such a commercial venture. In that respect, the Supreme Court concluded, SEPTA is like any other commercial landlord with which it competes as a landlord.

Accordingly, the Supreme Court found that the portion of SEPTA's property that is rented to commercial properties is not immune from taxation.

Anne E. Whitcombe, Esq.
Divisional Dep. City Solicitor
City of Philadelphia Law Department

The opinions or views set forth in this article do not necessarily reflect the opinion of the City of Philadelphia Law Department.

Act 72 Survey Results - April 2005

48 of 67 counties reporting

How many man hours have been spent in your county on the Act 72 process to date?

TOTAL: 117,505 hours
AVG.: 2,448 hours per county

How many applications has your county mailed?

TOTAL: 3,724,990

How many have been returned? **TOTAL:** 1,989,434

How many have been approved? **TOTAL:** 1,692,766

How many have been denied in whole or in part?

TOTAL: 251,684

Has your county used any automation such as bar coding, data entry, etc? If so, what?

BAR CODING: 28 counties
DATA ENTRY: 17 counties
OTHER: 10 counties
NO AUTOMATION: 6 counties

What has been the overall cost? Please divide into:

Personnel **TOTAL** $1,772,162 **AVG.$** 36,920
Printer **TOTAL** $251,681 **AVG.$** 5,243
Postage **TOTAL** $715,044 **AVG.$** 14,897
Software and programming **TOTAL** $236,703 **AVG.$** 4,931
Consultants **TOTAL** $35,415 **AVG.$** 738
Overhead **TOTAL** $136,688 **AVG.$** 2,848
Total costs **TOTAL** $3,171,321 **AVG.$** 66,069

How many appeals have you received from application denial? **TOTAL:** 2,083

For the mailing, did the school district perform the mailing or pay the county to do the mailing?

SCHOOL DISTRICTS DID MAILING: 22
COUNTY DID MAILING: 12
OUTSIDE VENDOR DID MAILING: 14

If the school did the mailing itself, did it:
Use a mailing list furnished by your office? **YES:** 29

Develop the application form itself or use a form provided by your office?

SCHOOL DEVELOPED FORM: 7
COUNTY DEVELOPED FORM: 9
OUTSIDE VENDOR DEVELOPED FORM: 6
STATE DEVELOPED FORM: 3

Print the application forms itself or use forms furnished by your office?

SCHOOL PRINTED FORM: 11
COUNTY PRINTED FORM: 1
OUTSIDE VENDOR PRINTED FORM: 12

Receive the applications directly or direct the applications to be sent to your office?

ASSESSMENT OFFICE DIRECTLY: 27
OUTSIDE VENDOR RECEIVED FORMS FIRST: 1

If the county did the mailing, what did you charge the school? **RESPONSES:**

$99,609 total
Actual cost
$.20 per piece + postage
$.60 per letter 1st mailing; $.565 per letter 2nd
$1.47 per piece 1st notice; $1.00 per piece 2nd; $1.17 per piece to be charged for 12/2005 notice
Did not charge schools
Vendor charged schools $.30 per app
1st mailing $.65 per app; 2nd mailing $.85 per app
$.53 per app
$.58 - .60 per mailing

How was it calculated?

RESPONSES: $1.50 per parcel
Cost divided by parcel
$.03 paper; $.03 envelope; $.03 print cost; $.11 labor
Actual cost
Per piece price from out-of-pocket expenses for printing & mailing
At cost per parcel
Actual cost based upon parcel count
By the piece – no additional fee charged
Actual total cost
Schools would not pay more than that amount

Did the county undertake any special public education efforts (media releases, news ads, web page information, public appearances, etc.)?

MEDIA RELEASES: 20
WEB PAGE INFO: 15
PUBLIC APPEARANCES: 12
NONE: 11

– The AAP surveyed the county assessment offices to measure the implementation of Act 72. These are the results.

Achieving peak work performance

Work like a winning athlete

Professional athletes can teach valuable lessons that hold true in the workplace. Here are some strategies tht winning athletes use. They can help you become a top competitor at the office.

Set goals. Goals give you long-term vision and short-term motivation. They also help you organize your timje and avoid distractions. First, set a long-range goal--three, five or 10 years out.

Example: Become the head of your workgroup. Then, set a series of plans--yearly, monthly and weekly goals--culminating in a daily to-do list that will carry you toward those goals. Having a performance plan will hlep you measure nd take pride in your chievements and give you a greater sense of satisfaction on the job.

Stay in the "zone." True champions have the ability to block out all distractions and be in the moment. If you find your mind starting to wander in a meeting or you become anxious about the outcome of your presentation, stop and ask yourself "What should I focus on right now to perform my best?" Then, ignore everything else.

Play with a strong partner. Athletes agree that being outmatched can help strengthen their skills. Working with someone whose knowledge or skills are superior to your own encourages you to strive for excellence. Find someone whose performance you admire and ask to work on a project with that person. Your game will be stronger for it.

--Adapted from "5 Work Strategies of Athletes," Kate Lorenz, www.msncareerbuilder.com. *Communication Briefings*, Vol. 23, No. 12, October 2004, (703) 518-2343, www.briefings.com.

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of under which statute or standards they are working. In some cases the language is vague or contradicting. We have General County Assessment Law, First Class County Assessment Law, 5341.6, and 4th to 8th Class County Law, 5453.306 which list different requirements for property record cards. First Class County Law appears to require that all calculations in performing the assessment process be shown. Fourth to Eighth Class Law states that only the assessed value be shown.

The development and reporting of an assessment/appraisal is covered in USPAP, Standard Six (6), under the Mass Appraisal section. Also Title 49, section 36.265 (a) contains language that requires the assessor to sign and date his/her report along with his/her certification number. This can be interpreted as a requirement to keep a signed property record card or some type of change sheet with the property owners official records. In the Standards of Professional Conduct for Assessors section, it clearly states that CPEs must make their records available for public review. This further goes to the development and reporting sections of USPAP. Often you may use data from various sources to develop multiple assessments, same neighborhood, same sales, same demographics, etc. Although not a legal opinion, I believe that as long as this data is kept in a central location, it may not be essential to have repetitive copies in each file. This issue should be discussed with you solicitor. Sales verification is a good example of this type of data. You may verify a sale and keep it in a central data bank to be used in the development of hundreds of similar properties within a neighborhood. Good record keeping is essential when the property goes to appeal, taxpayer comes to the office with questions, appeal continues into court testimony and to fend off unjustified complaints.

Along with certification and professionalism comes responsibility. Assessors as well as Appraisers now fall under the guise of the State Board of Professional Real Estate Appraisers. Their web site can be viewed at www.dos.state.pa.us./bpoa. Complaints can be filed by any property owner who feels that his or her rights have been violated. The Pennsylvania Department of State will investigate the merits of the complaint and forward their findings to the licensing board. Penalties can be severe. They can range from loss of license to civil fines up to $ 1,000 per count. Many times continued education is ordered in lieu of more severe penalties. Please remember, loss of license may also result in loss of job, since the Certification Act requires assessors to be licensed. You as a licensed assessor also have the requirement to report unethical or similar actions of others to the board. This is covered in Standard Eight (8) of the Standards of Professional Conduct booklet. The Board may order a hearing in Harrisburg to take testimony on the complaint(s). A hearing officer will preside and report his findings to the full Board for final action.

There is a fundamental question that arises when a complaint is file against you as an assessor. The complaint is filed against you as an individual license holder. Not the county, nor the county assessment office. The question of who covers the legal fees may arise. Does your county have a basic liability insurance policy, errors and omissions insurance, or something else? Will the county solicitor defend you or should you seek private counsel. Since this is an action filed against your individual license an argument can be made that the county's insurance may not cover that. On the other side of the coin, the CPE is now a requirement of the position, most likely in your job description and clearly a condition of employment (Assessors Certification Act).

This article does not answer all of the questions, but its intent was to make all of us think. Licensing has lead to more professionalism. Hopefully maybe even a more rewarding paycheck. However, we can not take lightly the duty and requirements that also come with this honor.

Authors note, the Pennsylvania State Board of Certified Real Estate Appraisers recently dismissed all charges against James A. Herrik, CPE.

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recommendation made in a 2004 report released by locally based *Media Bureau Professional Services*, Philadelphia's assessment office is currently in the process of switching from a COBOL-based mainframe system to Oracle WebDB.

However, since many newer database management systems were developed in the past decade, are expensive to install, and are somewhat advanced for the level of expertise of a typical assessment office's IT staff, outside contractors are often needed. And, according to Barbara Krauss, Program Analyst Supervisor of Philadelphia, while senior IT staff members must still become familiar with the new system, newer hires are often needed immediately to facilitate a smooth transition.

JOB REDUNDANCY

While taking steps to offer the training mandated by newer technology, assessment offices are finding that many traditional administrative and clerical staff functions can and are being managed by taxpayers themselves through on-line applications. In addition to accessing assessment and property information online, taxpayers can now download appeal, abatement, and exemption forms. Those same forms, along with complaints and suggestions can also be submitted online.

Overall, online applications that save taxpayers the time and effort of having to visit or call the local assessment office are a positive development that can help promote goodwill toward a segment of government that is often misunderstood and maligned. And, with many assessment offices in Pennsylvania dealing with the added administrative burdens created by the implementation of Act 72, the availability of general information and forms on the Internet can mean welcome relief for staff members. However, if staff members aren't re-trained to perform new and more necessary functions, job redundancies may exist. Or, with some staff members fearing the possibility of job eliminations, morale could suffer.

While the benefits connected with improvements in information delivery technology outweigh the costs, there are some issues that both taxpayers and assessment offices should address. If you have any technology-related issues that you or your office have been grappling with, and would like others to be aware of, please e-mail me at Michael.Piper@Phila.gov.



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