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Hand Held Devices—Help?

Edgar Clodfelter, Randy Link and Thomas E. Walter

Over the past several years, apprais ers have made great strides in ap plying computer technologies to facilitate greater control over assessment information in the office. In the field, however, data collection is often paper-based or conducted using a laptop or tablet computer which can prove awkward during sustained field use, not to mention, expensive to implement .For the past year, Maine Revenue Service (MRS),Property Tax division, and APAS, LLC, a Vermont-based property appraisal firm, have been utilizing handheld Pocket PC-type devices to do their field inspections. They partnered with Clearpath Innovations, Inc., a developer of handheld data collection programs, and MicroSolve Corp., the mass appraisal software company, who collaborated in the development of the handheld implementations.

This article describes the development process and the experiences the appraisal organizations had using their handheld systems in real-world settings.

The handheld system developed for use in Vermont was based on the data set employed by the MicroSolve CAMA program in that state. That database is built around the Marshall & Swift cost approach. The Maine system was based on the database recently created by Micro Solve in emulation of an earlier system in longstanding use at MRS that applied cost tables developed and maintained by that agency.

The major part of the development process involved configuring the handheld device to match each database .Clearpath Innovations' Field Assessor™ software was the development environment. The product is written in Microsoft's .Net framework and is designed to run on off-the-shelf Pocket PC devices. The program also can be modified to allow for wireless field access to a central CAMA database if the device uses Microsoft's Window Mobile operating system. Equipment Employed

The handheld system was developed, tested, and implemented using a Dell Axim X50v Pocket PC running Microsoft Windows Mobile 2003/2005. The device incorporates a 640 MHz processor with 64 MB of RAM. It has two expansion slots and was equipped with the extended battery for up to 16 hours of use. Each unit includes a stylus that can be used for program navigation and sketching. The handheld operates reliably in cold weather.

The cost was below $400 per unit, not including the extra extended battery. The camera used in development and deployment was the Pretec SmartCam SDIO digital camera (figure 2). It is attached to the handheld by insertion into one of the expansion slots. Once in place, the camera body can swivel 180 degrees for picture-taking at different angles. It has a resolution of 640 x 480 (VGA) and captures images at a maximum of 1.3 megapixels. The camera is priced at just over $100.

The unit's other expansion slot was used for a memory card that stores changes made to the property characteristics as well

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IDEAS FOR YOU

Start a mandatory reading club

Employees can learn a lot by reading business publications and industry newsletters. However, if not pressed to read, many employees won't find the item. Combat this by starting a mandatory reading club with your employees. Once a week (or month) have a "reading meeting." Require each employee to bring one article that they think could have an impact on how the company does business. Have them summarize the article, and then discuss it.

Never give employees bad news on Friday

Remember: It's better to avoid giving employees bad news, such as a negative review, on a Friday or (God forbid) before a vacation. This gives workers extra time to brood without giving them chance to respond constructively. Weekend surprises may be easier for the am anger who wants to avoid confrontation, but they are likely to demoralize the staff than to improve performance.

WHAT'S INSIDE

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The President's Message

"Help is on the Way"



I was interviewing for an opening in my office last week for an assessor and one of the candidates asked if there was somewhere he could go to learn more about the assessment office. Naturally I told him the Assessors' Association offers classes that he will have to take in order to be certified but there are real estate classes at the local community college if he had the time and money.

But you must agree when it comes down to it, there is nothing like on-the-job-in-the-trenches-day-to-day experience as a means of learning about our job in the tax assessment field. Every day is a learning experience and every day something new is tossed on our desk without warning. And it isn't just simple assessment issues.

For example, a number of Pennsylvania counties recently experienced another in a series of annual 100 year floods which not only devastated buildings, and caused evacuations but also tore out roads and bridges. Just getting to work was an effort in problem solving. The clean up after the water recedes and field inspections of damaged homes and businesses are real on the job experience.

And then there is on the job learning when the head of the county computer department informs you they have lost all the tax files and things will be down for an unspecified time. Or how about learning the lessons on how to handle the angry taxpayer who has already been on the phone with three other people about their taxes and you are the last one on the list and you better have an answer now!

And then there are the every day, run of the mill acronyms that leave the best and brightest scratching their heads…such as LERTA, KOZ, TIF, PDR, HUP, KOEZ, COD, PURTA, CLR.

So we learn the job by doing the job. But the Assessors' Association of Pennsylvania has a great resource of people who are willing to share their experiences, war stories, opinions and advice to handle whatever may be the *crisis du jour*.

There are several ways to get help. The AAP List Serve is becoming a valuable tool for assessors who want to know what the other counties are doing (although we may not all do it the same way.) The association has quality instructors for CPE classes who go the extra mile to help the up and coming assessors learn the ropes and understand what is expected of them. The conferences and chapter meetings are great ways to network with assessors from other counties. Or just pick up the phone and call another assessor for assistance.

Each day we learn something new in this job. It's good to know that no matter what surprise comes up whether it is an ordinary assessment problem or trying to figure out what the new acronyms stand for, there are Pennsylvania assessors we can depend on for help.

Tom

AAP 2006 Annual Conference

AAP's New Board of Governors and Special Award Winners

In May over 250 members of the Assessors' Association of Pennsylvania gathered at the Hershey Lodge and Convention Center to take part in the 58th Annual Conference which featured interesting planned education sessions, an awards ceremony and plenty of networking opportunities. An added highlight of this year's conference was a presentation of the new wind farm taxation report from Bernard Camins of Camins Association of Philadelphia. *More on that report can be found on page 8 of this issue of the Journal.*

Although the main focus of this Conference is education and earning recertification credits, the Annual Conference also offers many chances to meet with fellow attendees outside the classroom setting. One of the most exciting events at the conference is the Education Auction on Wednesday evening. Through the donations and generosity of AAP members, over $1600 was raised to be distributed to the AAP chapters at the end of the year to assist in defraying the cost of chapter education classes.

Thursday morning's business session featured a report by the AAP's officers on the state of the organization and the election of a new secretary. James Hercik, Chief Assessor from Fayette County, was elected the new AAP secretary.

At Thursday evening's banquet all new CPEs, Trailblazer Award (20-29 years of service) and Board of Governors' Award (30-39 years of service) recipients were honored. Several special awards were given out that evening to members who have made outstanding contributions to the Association and the assessment profession: Eric Brown of Wyoming County received the Hanisits Award for professionalism and volunteerism; Ed Rupert from Butler County was given this year's Naessig Award for meritorious service, and the Chudy Award for an article in the *AAP Journal* went to James Hercik of Fayette County.

President Brenda Shaw from Berks County presented special President's Awards to two people who supported her during her presidency. The awards went to JP Fox, III from Lehigh County and Wendy Cook from Snyder County. She also presented a special award to AAP staff members for their work in support of the association.

At the conclusion of the banquet, Brenda Shaw turned over the gavel to the new President, Tom Hill from Monroe County. Tom thanked Brenda for her years of service to the board and the association. President Hill also announced the names of the new chapter representatives to the Board of Governors. The names of all AAP chapter representatives are listed below.

The Conference concluded after Friday's luncheon and door prize drawings. We look forward to seeing you for the AAP Fall Conference on November 2 - 3 at the Nittany Lion Inn in State College.

AAP Chapter Representatives *

Laurel Mountain Chapter
Barbara Rayman, CPE, Somerset—term expires 2007; Denyel O'Brien,CPE, Westmoreland – term expires 2008

North Central Chapter
Keith Yearick, CPE, Clinton—term expires 2007; Mark Kellerman, CPE, Centre – term expires 2008

Northeast Chapter
Anthony Alu, CPE, Luzerne—term expires 2007; James Gustas, CPE, Schuylkill – term expires 2008

Northwest Chapter
Chris Savage, CPE, Butler—term expires 2007; Rebecca Reed, CPE, Clarion – term expires 2008

South Central Chapter
Ken Gordon, CPE, Dauphin —term expires 2007; Terry Clouse, CPE, Perry – term expires 2008

South East Chapter
Robert Bozena, CPE, Bucks —term expires 2007; Sandy Marosek, CPE, Montgomery – term expires 2008

** For a complete listing of all board members and committee chairs, visit the AAP website – www.pacounties.org/aap.*

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Article ideas and submissions are welcome. Send them to:

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MEMBER-ABILIA



Name: J. P. Fox, III

Position: Lehigh County Commercial Assessor

Year in assessment field: 25

County: Lehigh

Marital status and family: Single with 2 cats

What irritates me most in the assessment business: Ilnumeracy. That is, people who don't understand most basic mathematics. Some of them are legislators who think sales taxes are not regressive and fairer than taxing real estate.

Most people would be surprised to know: I hold an Amateur Extra class (Ham Radio) License. My call sign is N3GWR. I've spoken to well over 100 countries. I've used it to speak to all 67 Pennsylvania counties in a weekend.

Biggest challenge as an assessor: Patience! It's hard to explain the same thing over and over, day after day to the public, often to the same person. (One word: Homestead.)

First Job: Dishwasher at a seafood restaurant, down the shore, Jersey. Yo.

If I couldn't be an assessor, I'd be: Retired. Curing the deferred maintenance at my house.

If I won millions in the lottery, I would: Hire a great Tax Estate attorney who I know (and listen to him), pay my bills, remember my friends and family, donate significantly to church and charity, maybe put a down payment on a little house by the sea.

Favorite vacation: The beach.

Favorite food and drink: I'm omnivorous, but we could start with lobster and Labatts.

Favorite book: Moby Dick

Three (or more) people living or dead that I would invite to dinner: Blair Bates, Al Hettinger, Doug Hill. Brenda Shaw, Barb Walter, Paulette Sebring. The last three U. S. Presidents. Count Basie, Louis Armstrong, Ella Fitzgerald, Garrison Keillor, Jean Shepherd, Mark Twain, Woody Allen, David Sedaris, Buckminster Fuller, Albert Einstein, Richard Feynman, I M Pei, Philip Johnson.

The hardest lesson I ever learned as an assessor was the time: I spoke too long at a Board of Assessment Appeals hearing. Bob Hanisits taught me to edit my oral presentations. It is better to hit the high points rather than bore them.

If I could live in the past for one day, I would change: . . . Since I'm on the topic, I can think of one oral presentation that I would have edited. But mostly, it's been a good life.

Chapter Notes and Other News

AAP 2006 Fall Conference

Plan to attend the AAP 2006 Fall Conference in State College this November. The current recertification period began on July 1, 2005 and one of the best ways to obtain the needed recertification credits is to attend the AAP Fall Conference. Along with earning your credit hours, the Conference is one of the best opportunities to meet with your colleagues and exchange ideas and information.

The Conference will be held November 2 and 3 at the Nittany Lion Inn in downtown State College. **The housing deadline is October 1 so don't delay, make your reservation as soon as possible.** If you have room reservation questions, please call the Nittany Lion Inn at 800- 233-7505.

Some of the classes being offered include wetlands mitigation banking, assessment administration basic, qualifying as a tax exempt property, Act 55, Appraisal of Timber and Timberlands, soil characteristics and their influence on valuation, real estate litigation and Act 28.

For specific information on the classes offered this year, check out the AAP website, www.pacounties.org/aap. If you have any questions, please call the AAP office at (717) 232-7554 or (717) 526-1010.

South Central Chapter News

York County News

…..The York County Assessment Office has a new address: York County Assessment Office, York County Administrative Center, 28 East Market Street, Room 105, York, Pa. 17401-1585

The South Central Chapter meeting schedule for the remainder of 2006 is as follows: Friday, September 15, 2006; Friday, December 1, 2006. Our meetings begin at 9:00 AM, with seminars beginning immediately after the meeting and are held at the Adams County Agricultural and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA. Please contact Barb Walter at 717-337-9837 for more information.

John Riley, Chief Assessor, Somerset County, retired on August 22.

John Sanders, Director of Assessment from Westmoreland County, has retired. William Ferraro is the new Director

Service Awards at the 2006 Annual Conference

Each year at the Annual Conference, AAP honors members for their years of service in the assessment profession. The following AAP members were honored at the banquet at the Hershey Lodge and Convention Center in Hershey.

Trailblazer (20 to 29 Years of Service)

Name/County	Years of Service
Larry Fetsko, Allegheny County	20
Larry Popovich, Allegheny County	20
John Puc, Allegheny County	20
Judith R. Barr, Berks County	20
Patrick J. Murphy, Berks County	26
Tina R. Schaeffer, Berks County	20
Kathe E. Stanislaw, Berks County	20
Keith Yearick, Clinton County	20
Sylvia Barrett, Cumberland County	20
Bill Reath, Cumberland County	20
Eugene Dovin, Lackawanna County	20
Randy Waggoner, Perry County	21
John McCormick, Wayne County	22

Board of Governors' (30 to 39 Years of Service)

Name/County	Years of Service
Brenda S. Shaw, Berks County	30
James Hercik, Fayette County	30
Steve Myshak, Lackawanna County	34
Jim Carpenter, Lycoming County	30
Mark Grabfelder, Montgomery County	30
Richard T. Kamansky, Susquehanna County	32
Barbara Moffe, Westmoreland County	31
Hilary John Wilt, Westmoreland County	31



An Analysis

List-Serves and Solicitors

by Al Hettinger, AAP Solicitor

"To me a lawyer is basically the person that knows the rules of the country. We're all throwing the dice, playing the game, moving our pieces around the board, but if there is a problem, the lawyer is the only person who has read the inside top of the box." **– Jerry Seinfeld**

I write this with a little fear and trepidation that it may be misunderstood. I want to talk about the role of your list-serve and your solicitor, from strictly my own perspective.

Let me first make it clear that I think the list-serve is a great communication tool for you all. I have said that many times in my presentations. I participate in it and I see the problems you deal with and your ability to share your experience to solve them. That is excellent and it is one of the purposes of the AAP.

However all too often I see legal advice being given in the list-serve not from solicitors but from assessors. And sometimes the advice is not correct. I refrain from breaking in unless I feel that something has to be said. Quite often when I do intervene I tell you to talk to your solicitor.

Your solicitor is paid to be your legal counsel. I am well aware that in many counties you do not have your own solicitor but are represented by the county solicitor, who has a multitude of problems to face, or you share a solicitor with another office or offices and thus do not have all of the lawyer's time to work on your problems exclusively. Often, sad to say, the solicitor you do have is not properly schooled in the intricacies of assessment law. That is unfortunate. Moreover you do not have provisions in your budget to get outside counsel to assist you.

What can you do? I have a few thoughts hence this article.

First, you can provide your solicitor with the pertinent sections of Purdons to assist in the research necessary to solve the problem. (When I went with Lehigh County in early 1976 I sat down and read all the Assessment law in Purdons and I asked questions of the Chief Assessor and Board members to get their experience. I also felt free to call the prior attorney who freely gave his help to me.)

Second, you can provide your solicitor with the detailed facts of your situation in order to enable him/her to give you informed advice. (I always insisted on the details and often requested them in writing to make sure I understood them. If I didn't understand or if it wasn't clear, I asked questions. I also visited the offices that I represented – Assessment, Tax Claim, Personal Property etc.- daily to see if there were any problems.)

Third, keep after your solicitor to get an answer. Remember, he/she is busy with his/her own private work and perhaps other County work But it is up to you to make the informed decision taking into account the legal perspectives.

Fourth, encourage your solicitor to get involved with AAP activities such as the list serve, the conferences, and the education opportunities available there as well as through the Pennsylvania Bar Association.

Fifth, get him/her a copy of Bert Goodman's book and its updates. This is a valuable source of information and an excellent starting point for any research. I keep my copy at my desk and refer to it regularly.

Sixth, and this is risky, give him/her a copy of this article! It may help him/her to understand the responsibility he/she has as a solicitor to an assessment office and to realize that you are like any private client and need advice and service on a regular basis. It may also remind him/her that he/she is being paid to render that advice. Further it may remind the solicitor that getting it right the first time will save a lot of time and expense later if you did it wrong the first time!

Finally, and this is not a solicitation, you may always refer a matter to the AAP President who will determine if it is one of general concern and you will get an answer at no charge from the AAP solicitor. If it is not of a general nature, then you will have to make arrangements to get the question answered by someone else, perhaps the AAP solicitor or another private counsel.

I recommend that you read this again. Give a copy to your solicitor. It might help both of you understand each other and how to best serve each other, the county, and the public.

Solicitor's Update

by Al Hettinger, AAP Solicitor

as any photos and sketches of the property. Both organizations used a 512 MB card. A256 MB card is the minimum capacity recommended by the application developer.

Application Overview

Each handheld device was loaded with a copy of Field Assessor™ software that had been adapted for use with the organization's database. To begin the day's work, the field appraiser docks the handheld to a computer with access to the CAMA system. He or she then opens the CAMA application, identifies the parcels needed in the field, and clicks the button, "Export Parcels to Handheld." This action downloads the data, photos, and sketches related to the selected parcels to the handheld, and the device is then ready for the field.

The number of parcels the handheld can hold is determined by the capacity of the memory card and is dependent on the number of photos and sketches each record contains.

For example, if a record included only one photo and one sketch in addition to the property characteristics, a 256 MB memory card could hold more than 3,000 records. In the Vermont appraisal firm's experience, its appraisers would download typically 50 to 75 parcels at a time and still have plenty of room left on the card for information added during the property visits.

When the appraiser turns the handheld on in the Field Assessor Field Assessor™ application first shows a list of parcels, along with a preview pane that provides additional information on the selected parcel, including the photograph. To begin working on the selected parcel, the appraiser clicks the associated "Edit" button, which brings up the electronic parcel card in the application. The key categories such as Overview, Land, Outbuildings, and Section are listed along the top of the screen. .Clicking on a category box brings up the list of property data contained in that category. If there are multiple pages of information in a given category, sub-category navigation is offered at the bottom of the screen. The majority of data fields use either pull-down list selection or a pop-up number pad for selecting values. The application automatically validates data entry informing the user if a selection is invalid.

The program also contains a photo capture function that allows property images added or updated during the inspection process. Photo capture is begun by clicking "View" at the bottom of the screen to access "Photo Manager." Photos are arranged on the screen with date of capture and an optional description. Multiple photographs can be included for a given parcel. Clicking the "Edit" icon or the "New Photo"button launches the camera software which allows the use of the attached camera. When the image is saved, it is automatically associated with the current parcel and will be uploaded to the office's CAMA database with the property data.

Appraisers also have the option to sketch a property on site. By clicking" View" to access "Sketch Manager, "the appraiser is presented with a listof sketches associated with the current parcel and can click the associat-ed"Edit" button to view or modify the sketch. All sketch manipulation is done via a third-party product, MobileSketch™ Pro from Apex Software. The application automatically calculates area as different regions of the structure are completed. Sketches, like photos, are automatically associated with the property they represent and are uploaded with property data to the CAMA system. Once the upload has taken place, sketches made in the field can be viewed and edited on the appraiser's desktop PC.

When the day's field work is completed, the appraiser can upload the new data at the office by docking the handheld to the PC, opening the CAMA application, and selecting the option, Import Parcels from Handheld." All parcel attributes that have been edited in the field are now uploaded to the CAMA database, along with all changes to photos and sketches.

. . . .to be continued

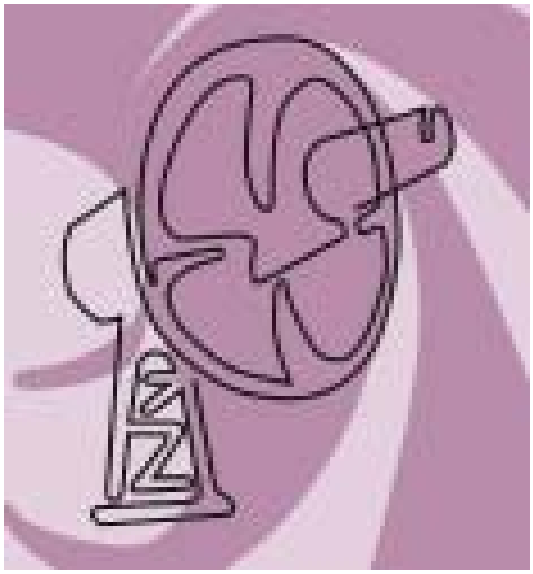
Part Two of this story will appear in the next issue of the *AAP Journal.*

*Reprinted from "**Collecting Parcel Data on Handheld Computers**," by **Edgar Clodfelter, Randy Link, and Thomas E. Walker**, 2006, Fair & Equitable, Vol 4, Issue 4, beginning on p. **3**.* *© 2006 by International Association of Assessing Officers (IAAO), Reprinted with permission. The statements made or opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.*



Windfarm Valuation for Real Estate Tax Assessment

By J. P. Fox, III
Lehigh County Assessor



> " I've said it before and I'll say it again: 67 counties, 67 ways of doing things."

Wind farms have appeared in Pennsylvania and here will be more coming our way. Doug Hill, CCAP's Executive Director, was approached by the Governor's office about how these entities are taxed. It appears as if the wind farm industry has pushed for legislation as a preemptive cure for a problem that didn't exist. Doug convened a group of assessors, and eventually appraisers, to discuss the issue and provide direction. The result is a report by Bernard W. Camins, MAI, SREA, CRE wherein he offers a methodology to be used to value wind farms in Pennsylvania for assessment purposes. The report was distributed at the AAP Spring 2006 Conference, Mr. Camins presented the results at lunch there, and it was mailed to each chief assessor. This is a summary of the report. The report is available on the CCAP website at www.pacounties.org under *Wind Farm Taxation Report.*

Appraisal Issue

The task is to develop a methodology to be used to value wind farms for real estate assessment purposes in Pennsylvania.

Assessment Practices Here

I've said it before and I'll say it again: 67 counties, 67 ways of doing things. In the areas where wind farms are up and running in Pennsylvania, each county assesses differently. Wayne County assesses the land, foundation and structure. In Fayette County the land and the pad are assessed. In Somerset County land only is taxed.

Practices Elsewhere

Or the "let's not re-invent the wheel " section. As a place to start, Bernie sent surveys and asked the help of assessors across the United States where these already exist. Guess what! Assessors across the United States are as helpful as we are to one another. As the report outlined, 62 percent of the 58 jurisdictions responded. The survey focused on:

* Components of a wind farm assessed (land, base/substructure, tower an/or turbine)

* Appraisal methodology used (sales comparison, income, or cost)

* Land issues, including, valuation approach (income or sales comparison approach) and land lease issues (lease documents available, determination of rent)

* Industry standards used to assess wind farms

* Assessment – industry relationship

Survey Says!

Assessment criteria vary from state to state and sometimes county to county. In other states only land is assessed. Most wind farms are leased from the landowner, as is the case in Pennsylvania. Sometimes percentage rent is also paid based on the wind farm's productivity. If land is not leased or lease documentation is not provided a sales comparison approach is used.

In Minnesota, the state legislature passed a Wind Energy Production Tax in 2002. The tax is based on the size of the facility, typically $0.12 per kilowatt. Obviously, that is not based on real estate.

Legal Issues

The components of a wind farm include land, base/substructure, tower and turbine. If legal interpretation concludes that the each component of a wind farm (towers, turbines and ancillary site improvements) are not assessable, then valuation would focus on the land only.

Valuing the Land

If the lease information were available, land value would be determined by the income capi-

Info Com Ad

talization approach based on the capitalized value of the rent through direct capitalization or yield capitalization. The income capitalization approach is preferred because it best reflects the value of the land component. The study concludes that a wind farm development most often starts with a land lease between property owner and developer.

Direct capitalization and yield capitalization are two methods available to the assessor based on income capitalization. Direct capitalization assumes stabilized net operating income. Yield capitalization, also referred to as a discounted cash flow analysis (DCF), is most applicable when rent steam is variable. Since there are likely no sales of land leases for wind farms (yet), the rate would be derived from other sources. The property's expected reversion value can be determined by capitalizing the expected rent at the end of the holding period by an overall capitalization rate, if the wind farm is expected to continue, or by a sales comparison approach as if the wind farm is not present.

If the lease document is not available, value of the land must be estimated through a sales comparison approach.

The survey did not reveal any uniformity across the US. Some assessors have chosen to value land in accordance to zoning (agriculture, pastureland, mountain-land, etc.) while others have valued land as commercial or industrial.

For example, in the State of Minnesota, the legislature recently passed a statute allowing assessors to value land as if the wind farm were not located on it or revalue as if commercial property. Pipestone County MN is encouraging development of more wind farms. The county has opted to value land as if the wind farm did not exist. On the other hand, in Nobles County MN, the assessor has chosen to value land as commercial.

Valuing the Improvements

The improvements of a wind farm include the base/substructure, towers and turbines plus any ancillary roads and improvements. These items would be assessed on a cost basis less depreciation, depending on a legal assumption of what can be assessed as real property.

Summary

Land value would be determined by one of two approaches: the income approach based on the capitalized value of the rent (direct or yield capitalization), if rental information is available, or the sales comparison approach, if rental information is not available. Assessable improvements would be assessed on a cost basis less depreciation.

Scenes from the Conference!

Hershey, 2006



Paul Jacobs Ad Here

LEGISLATIVE UPDATE

Information was accurate at press time.

by Philip Light, CPE and Westmoreland County Commissioner

July 7, 2006... All right, we've finally got tax reform. I guess we can quit talking about that now! Or, can we? On June 27, 2006, the Governor enthusiastically signed, at least twice, Special Session on Taxation Act No. 1 of 2006, which will forever be known as the Taxpayer Relief Act. I'm not going to waste a lot of time discussing this as most of it deals with making life miserable for school districts. Briefly, this act repeals Act 72 of 2004, the Homeowner Tax Relief Act, and the Senior Citizens Rebate and Assistance Act and replaces them with language that sounds very similar. The good news is that it doesn't require assessors to do any more than they were already doing. The bad news is that it doesn't require them to do any less. And, believe it or not, it includes a $3,000,000 appropriation from the Property Tax Relief Fund for the purpose of making one-time transition grants to counties through the DCED. Of course, there is no money in the Property Tax Relief Fund at the moment and this is the same fund that was supposed to reimburse us for Act 72 costs. Did everyone get their money for that? I must have been off the day we received ours. Well, when the slots get here. . anyone is interested in reading all 46 pages, the web address is http://www.legis.state.pa.us/WU01/LI/BI/BT/2005/1/HB0039P0093.HTM.

Just as a reminder, if you go to the Pennsylvania General Assembly website to view House and Senate bills or new acts, you need to know how to interpret what you are looking at. For example, if you are looking at a new act, you should realize that you are actually looking at the final revised House or Senate bill with all the additions, deletions an so forth still there. If it is a bill that is amending an existing law, items in [brackets] are omitted from the original law when passed. Underscoring is used in bills amending an existing law to indicate that the underscored matter does not appear in the existing law, but that it is proposed to insert it in the law as amended, and so on. There is a lot more you need to know but a full explanation is available, on the Bill Information page of each bill or act, by clicking on How to Read a Bill. Our father, Doug Hill, who resides in Harrisburg and keeps us from all harm, rightfully, reminded me of that fact the other day. So, please avail yourself of this valuable information if you visit that site. The trouble with being the government information person is that you begin to assume that everyone knows all this stuff after awhile or, even worse, that you do. Speaking about being the government information person, you also have to put up with a very sneaky General Assembly. I hope we are all aware that most bills that are taken seriously are scrutinized very carefully and can be amended many times before they become law. Sometimes these amendments simply correct language or clarify a section or, sometimes, they address a totally different subject. For example, House Bill 2082 was introduced October 19, 2006 concerning establishing spending limitations on the Commonwealth. I read it and thought at the time that it was a very interesting concept but probably would not be of much interest to the AAP membership. The other day, while reviewing recent actions of the House and Senate, I came across it again. Only now it is a bill providing for a nonbinding statewide referendum on the matter of local school property tax elimination. They crossed out 99 percent of the original language, inserted new language and changed the name of the bill and it no longer has anything to do with Commonwealth spending limitations. And since October 19th, it has been amended five times, passed in the House once, passed in the Senate once and is now back in the House. It's obvious that they have no regard whatsoever for government information people.

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There is really not much else of interest going on at the moment as the General Assembly has recessed for the summer and is due back in September. House Bill 2273 which would consolidate 2A through 8th class county assessment codes has been recommitted to the Rules Committee after being amended and reported by the Local Government Committee. This is a good bill and it would be a real shame if it doesn't pass. If you have a chance to mention it to your favorite House Representative, please do so. It can't hurt. Other than that, if you have any questions, I'm still Phil Light, AAP Government Information Chairman, at 724-830-3104 or plight@co.westmoreland.pa.us.



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