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Assessors' Association of Pennsylvania



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CCAP County Commissioners Association of Pennsylvania
Serving Counties Since 1886

Records management 101 for tax assessors

With record retention and right-to-know at the top of everyone's minds, the following question and answer article tells you the basics of what you need to know now. Stay tuned for the next issue of the *AAP Journal* where we will delve deeper into records management!

What authority governs retention of county records?
The County Records Act of 1963 established a County Records Committee. This committee is charged with making or revising retention schedules. It also sets forth the conditions under which a county may dispose of records. The committee is chaired by the Chief Justice of the Pennsylvania Supreme Court and has representatives from all the major offices. The Pennsylvania Historical and Museum Commission (PHMC) is required to assist the committee by preparing schedules and publishing the *County Records Manual*. The PHMC works through the state archives to provide assistance to counties in implementing the retention schedules, reformatting and effectively managing their records.

Where can I find a copy of the "County Records Manual"?
The most recent edition of the manual is available on the PHMC's website at *www.phmc.state.pa.us* under "records management" Hard copies of the Manual can be requested by contacting the local government records staff at the state archives by calling (717) 787-3913 or e-mailing *ra-localgovernment@state.pa.us*.

What are the rules regarding maintaining county tax records?
The tax assessment and tax claim chapters of the *County Records Manual* describe the records of the tax offices and provide minimum retention periods for each record series. For example, "tax collectors' reports" have a required minimum retention period of five years. It should be noted that while the retention schedules authorize and recommend the disposal of records after the expiration of the minimum retention period records, they do not require the destruction of records. Records subject to audit must have that audit completed and all findings resolved before any such records may be destroyed even if they are past the stated retention period. Records involved in litigation must be retained until the final disposition of the case before a county can dispose of them.

Some records are scheduled for permanent retention if they have continuing administrative or legal value. The "minutes of the board of assessment appeals" are an example of a record with a permanent retention. Assessment records may be converted to or maintained as an electronic record at any time. For records with a permanent retention however, a human readable copy must also be maintained regardless of electronic availability. "Human readable" is defined as either a paper copy or a microfilm copy that meets the standards approved by the County Records Committee. All other records may be maintained solely as an electronic record without the need for a separate copy as long as they are retrievable and available for the retention period listed in the schedule. Real estate tax duplicates for example have a 21-year retention; *. . . continued page four*

IDEAS FOR YOU

ENGAGE EMPLOYEES IN DECISION-MAKING

If you want to get support from employees on decisions or changes in the workplace, you have to actively engage them in making those decisions and changes. Remember that the front-line employees usually know what works best and what doesn't work, because they're the ones operating the machines and doing the day-to-day work.

Don't assume that as a manager, you know everything you need to know when you want to implement a change. Your most powerful tool in shaping your workplace is the intelligence and experience of your force. Use it.

- Adapted from the ISHN website

WHAT'S INSIDE

The President's Report, Records Management, AAP People, Legislative Update and more

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President's message

As we begin a new year, I would like to thank our immediate past President Paulette Sebring for a great year at the leadership position. Her year brought us a new identity with the new AAP logo and pin. I would also like to thank the general membership for putting your faith in me to lead this Association.

The AAP faces several challenges in the coming years. By all of us working together for a common goal, hopefully we can achieve the very best for our profession as well as the taxpayers of this commonwealth. Our collective goal as leaders of the AAP is to offer informative and interesting continuing education seminars as well as preparing new assessors not only for the state exam, but also to prepare them for their new profession.

Briefly, without giving a complete legislative report, here are some of the upcoming things that "may" affect the way we do our job. House Resolution 334 calls for a joint study of the assessment system in all 67 counties and requires comparison to other states. That study is near completion and will be informative and will hopefully offer suggestions to the Legislature. It was to be completed by the end of June. It is then up to our elected officials to take appropriate actions. House Bill 10 would permit counties to again assess oil and gas as real property, correcting the Pennsylvania Supreme Court ruling in *IOGA vs. Fayette County*. House Bills 208 and 1394 would permit farmers enrolled in Act 319 to lease and drill wells to extract oil and gas without the possibility of rollback taxes. House Bill 660 would permit voluntary withdrawal from the Act 319 program. Houses Bill 1940 and 1967 would prevent the assessor from valuing equipment used to generate solar energy, geothermal heating or other alternative energy equipment when valuing real estate. Senate Bills 470, 471 and 472 would prohibit boards of assessment appeals from imposing a filing fee. And finally, Senate Resolution 142 establishes a statewide blighted property database, with possibly the municipalities and the county assessment office providing information.

As you can see, if any or all of the above is signed into law, our offices will be quite busy in new areas. The AAP is committed to keeping its members well educated in all facets of assessment law. AAP relies on its local chapters to disseminate the information for those who unfortunately, cannot attend our conferences. My goal this year is to attend a meeting of each chapter to keep the membership up to date.

I would like to issue a challenge to the membership to become more involved in the AAP. You can begin as serving as a chairperson or officer at the local chapter level. Also, we are always looking for "volunteers" to assist in conference planning, seminar choices, etc. Remember we are only as good as our members.

Again, I would like to thank you for putting your faith in me to guide this impressive organization for the 2010 - 2011 year.

Legislative update

Information current as of June 4, 2010

By Jonathan B. Schuck
Chair
Government Information Committee
Assistant Director of Assessment/Tax Claim, Chester County



Greetings fellow assessment professionals throughout the Commonwealth of Pennsylvania! By the time you receive this issue of the *AAP Journal*, we will have experienced the first wave of summer heat. Indeed, weather is not the only "heat" we have experienced during 2010 – multiple proposals for assessment law reform, unprecedented levels of assessment appeals and uncertainty regarding the state budget process top the list. Following is a summary of "hot" legislative activity as of early June 2010.

HOUSE RESOLUTIONS 93, 272 and 334

Related resolutions authorizing a multi-party study of the commonwealth's fragmented system of property tax assessment law and comparison to systems in other states including Maryland and California. Parties include the Legislative Budget and Finance Committee, the Local Government Commission and the State Tax Equalization Board along with Assessors and county commissioners associations. Resolution 334 passed 195-0 in the House on June 24, 2009. A questionnaire was subsequently mailed to the chief assessors of all counties on July 31, 2009 seeking information on existing (re)assessment systems/processes and associated costs. The much-anticipated study was on target for its June 30, 2010 presentation by Chairperson Mary Ann Nardone. Since this information was submitted, there has been an update stating that the report was expected to be released the week of July 26.

SENATE BILL 918

This amendment to Act 53 would bring counties of second class A and third class through eighth class under a single set of codes for assessments and appeals. Introduced June 5 and subsequently amended to include provision for establishment of up to four temporary auxiliary assessment appeal boards in non-reassessment years. Passed 47-0 in the Senate on May 26, 2010 and referred to the House Local Government Committee as of May 27. It is possible that this bill could reach the Governor's desk in July and be enacted in time to provide counties an alternative means of hearing all annual assessment

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therefore a county has to maintain the hardware and software necessary to make these records available for that length of time. Electronic records may be disposed of only in accordance with the schedules approved by the County Records Committee.

What are the procedures for disposing of county records?

Written consent from the PHMC is only necessary if the records are scheduled for permanent retention and the county desires to substitute a microfilm copy for the original. Inspection reports on the quality of the film must accompany the request. For all other records, a records disposal log form must be maintained for all disposition actions and a copy submitted annually to the Commission. Records disposal certification request forms and logs are to be found under Appendix II in the schedule.

Why does the retention schedule suggest contacting the State Archives before destroying tax duplicates?

Tax records date from the very beginning of the county and often contain information of considerable interest to researchers, both social historians and genealogists. The early tax records provide a more comprehensive listing than do census records and often describe an individual's economic condition. Unlike the ten year census records, tax documents can be used to track changes in location, wealth and status over time. For the earliest periods of our nations history, they are often the most useful and available record of our ancestors. The State Archives will consider taking custody of tax duplicates from the 1800's thru the early part of the 20th century when they are no longer needed by the county.

A BRIEF HISTORY OF EARLY TAX COLLECTION IN PENNSYLVANIA

Pennsylvania was governed by the Duke of York's laws from 1664 to 1681 and at that time was divided into ridings, towns and parishes. Ridings were in the charge of the sheriff. A constable and a board of overseers managed the affairs of the town or parish. In this time period, only two taxes were collected – the public charge and the town rate. The sheriff of each riding issued a "precept" directing the constables and overseers to make a list of taxable persons and to appraise all property. Constables collected the taxes. Between the time of William Penn's charter in 1682 and the Revolution, the county came to replace the town as the important entity of local government. Six assessors were elected in each county to aid in levying and collecting taxes. The constables brought to the assessors lists of individuals and the value of the property subject to taxation. The assessors constituted a board for the hearing and decision of appeals from tax assessments and appointed tax collectors. Over time this system proved inadequate, and by 1715 the county commissioners were established as the administrative arm of government. The counties took over the taxation duties, issuing precepts, hearing appeals and instituting action against delinquent taxpayers.

Send us your news!

Let us know what is happening in your county.

Let us share the information with your peers. Send us notices of promotions, job changes, awards, etc.

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Legislative Update continued from page three
appeals prior to the October 31 deadline.

HOUSE BILL 2483
A constitutional amendment that would exempt any improvements made by the owner of residential real property from an assessment change during the period that person owns the residence. Bill was referred to Finance Committee as of April 20, 2010 and re-committed to Appropriations Committee as of May 24. CCAP is tracking this bill closely and is not supportive of the amendment.

HOUSE BILLS 2020, 2022 and 2023
These companion bills would require a quorum of school district board members seeking appeal of assessment board decision to attend all proceedings of that appeal. Passed 190-4/190-4/189-5 in the House on May 25, 2010 and referred to the Senate Finance Committee as of June 1.

For more information on legislative issues, visit the CCAP website at www.pacounties.org.



IAAO membership

HAVE YOU EVER CONSIDERED BECOMING AN IAAO MEMBER?
The International Association of Assessing Officers (IAAO) is a nonprofit educational and research association of individuals in the assessment profession and others with an interest in property valuation. Membership is open to anyone and includes individuals working in government, private industry and academia, as well as members of the general public. Membership falls into one of four categories: regular, associate, retired and affiliate.

REGULAR MEMBERSHIP
Available to: all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

ASSOCIATE MEMBERSHIP
Available to: all officers, officials or employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration or property tax policy; any member of any organization, group, or association, whether local, regional, national, or international, interested in property valuation, property tax administration or property tax policy.

RETIRED MEMBERSHIP
Available for those who have retired from full-time employment and who have 15 or more consecutive years of membership in IAAO.

AFFILIATE MEMBERSHIP
Is open to groups or associations of public officials, employees or citizens interested in property valuation for property tax purposes, property tax administration and property tax policy. (For application and information please contact: *membership@iaao.org*)

KEY REASONS TO BECOME A MEMBER

Education
Cost-effective education programs help you meet the challenges of an increasingly complex career. IAAO offers a range of educational opportunities for the beginner to seasoned professional. Textbooks are known for their depth and quality of information.

Professional designations
Receive certification that recognizes professionalism, and competency in matters regarding property appraisal and assessment for property tax purposes.

Peer networking
Meet other assessment professionals to share common ideas, concerns andinterests. Tap the IAAO brain trust with IAAO's new on-line networking forum AssessorNET. Share and receive ideas at conferences and seminars. Locate other members through member look-up.

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John Van Zelst, CPE
Chief Assessor
Delaware County

Years in assessment field: 13.

Marital status and family: Wife Diana, three children; Jacqueline graduating from Drexel University with her MBA, John graduating from Marple-Newtown Sr High and heading to Drexel and Morgan who attends middle school.

What irritates me most in the assessment business: Tax relief from state gambling revenue is my recent topic of concern. I know it's a complex issue, but timelines should be followed and the current "all or nothing relief" doesn't seem fair. People that are not getting rental income or business tax relief should be getting larger discounts off their bills.

Most people would be surprised to know: That I am a good cook and enjoy preparing dishes for parties.

Biggest challenge as an assessor: Trying to keep my composure with so many chiefs telling me what I can and can't place a value to.

First job: Programmer analyst.

If I couldn't be an assessor, I'd be: A politician, trying to make a real difference for the hard-working people of Pennsylvania.

If I won millions in the lottery, I would: Travel and buy a bunch of properties that would enable me to file tax appeals asking for S.T.E.B. ratio to be applied. This would allow me to reconnect with all my county friends and board members.

Favorite vacation: Spending time at the beach.

Favorite food and drink: Crab cakes and icy cold Coors.

Favorite movie: "The Wizard of Oz," a great classic, full of symbolism, and provides different lessons to be learned from a simple story. To this day I am still confused as to why no one solicited Aunt Em and Uncle Henry to file a catastrophic loss appeal.

Three people living or dead that I would invite to dinner: Ben Franklin could come to the present and see all the changes or I would love to travel back in time for him to show me around the city. Then I'd pick Betty White and Sandra Bullock, both ladies currently hot ticket items. To be seen chatting and dining with both of these ladies would be great exposure for me.

The hardest lesson I ever learned as an assessor was the time: The database crashed. It's a real quick, rude awakening to how much disaster recovery plans might be lacking.

If I could live in the past for one day, I would change: The lottery numbers I picked, and then we could change the prior lottery question from "I would " to "I did!"

My best friend: Position not filled, applications still being accepted.

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

MEMBERABILIA

IAAO Membership continued from page five

Publications
Fair & Equitable and *Journal of Property Tax Administration,* IAAO's monthly and quarterly publications, bring you up-to-the-minute perspectives and research on today's assessment issues.

Library Services
Access to a research library featuring 10,000 volumes of literature and over 600 periodicals.

Members-only Access and Discounts
Receive special rates on publications, text books, technical standards, seminars, and conference registration. Utilize special sections and resources on the IAAO website including access to the library through LibraryLink and the Glossary for Property Appraisal and Assessment.

Leadership Opportunities
Become an author in one of IAAO's publications. Help shape industry policies by volunteering for a committee, or consider running for the IAAO Executive Board.

Get more information on IAAO at www.iaao.org.

Chapter notes and other news

ALLEGHENY COUNTY
Assessor Richard Vesch retired from the Allegheny County Assessment Office on June 10, 2010, after 11 years of service. His colleagues said he always has a smile on his face, has been an inspiration to everyone and will be missed. They hope he enjoys his retirement and all of the travels he and his wife have planned.

LANCASTER COUNTY
Welcome to new appraiser, Mike MacPherson, who has joined the county's assessment staff.

LAWRENCE COUNTY
Charles "JR" Hardester, Lawrence County Chief Assessor, and his wife welcomed their first child, Andrew Charles Hardester, on May 28th at 7:39 a.m. He was seven pounds 13 ounces and 20 ½ inches long.

TIOGA COUNTY
Tioga County has a new assistant chief assessor, Josh Zeyn, CPE.



At right Melody Petersheim is presented with the Garrity Award by AAP Board member, Doug Boswell. *(See related story at right.)*

SOUTH CENTRAL CHAPTER
At this year's AAP Annual Conference, Melody Petersheim from Lancaster County was awarded the Garrity Award, which was named after past president, Thomas P. Garrity. The recipient is awarded a one-year membership in the International Association of Assessing Officers (IAAO). The recipient is selected by a local chapter on a rotating basis.

The South Central Chapter meets quarterly in March, June, September and December. The next meeting will be held September 10, 2010 beginning with a business meeting at 9 a.m. and a seminar beginning immediately after the meeting (approximately 9:30 a.m.). Our meetings are held at the Adams County Agricultural and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA 17325. AAP members are welcome to attend these meetings for continuing educational credits. Please contact Barb Walter at (717) 337-9837 for more information.

Reassessment is in the air in the South Central Chapter - Adams, Cumberland and Perry counties are sending notices for reassessment this year, with a base year of January, 2010, effective 2011. Lebanon County has signed a contract to begin reassessment, which will be effective for 2013 taxes with a base year of 2012.

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