AAP Journal

Assessors' Association of Pennsylvania



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CCAP County Commissioners Association of Pennsylvania
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Westmoreland County: Creating a spatial future

In 2002 Penn State University conducted a study to assess the capacity of Geographic Information Systems (GIS) implemented at the county level. This study confirmed the fact that a variety of issues and concerns that need to be addressed by local elected officials may be resolved with the use of modern technologies, including GIS. Given the complexities of these various issues and concerns, the actions taken towards resolution must be carefully chosen.

Realistic goals and county wide considerations can often help ensure that technical projects are successful. By carefully choosing the actions and monitoring their progress, Westmoreland County was able to effectively utilize their resources. This function was undertaken by the chief information officer (CIO).

The CIO of Westmoreland County was instrumental in the laying of the framework for a state-of-the-art parcel viewer and pushed for projects to complete the viewer to be as functional and as accurate as possible. The work done by the CIO was able to ensure that the projects stayed on course.

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Ideas For You

Add entrepreneurs to your team

Every successful team contains a mix of workers: leaders and supporters, logical and creative thinkers, talkers and doers. You can build on your success by adding one overlooked type to your mix: entrepreneurs!

Whether they are entrepreneurs in fact or by nature, look for people who exhibit drive and goal orientation, energy and persistence and a willingness to take calculated risks. Harness their desire to strike out on their own and build satisfaction as they work on your team, by allowing them flexibility and decision making powers. Invite them to fill their job function as if they own it, giving them authority over their own "cost center." Their satisfaction will be reflected in your team's goals.

Apply the brakes

Apply the brakes when someone urges you to make a hasty commitment. Respond: "If I have to decide right now, my answer is 'no." If you give me time to review the facts, my answer may be different. Do you want me to answer now?"

What's Inside

New legislative report on reassessment, GIS and its impact on assessors, the Office of Open Records, Memberabelia and the president's message

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President's message

It seems the more things change the more they stay the same. That is our current situation with the status of our legislative efforts. To date none of the House or Senate bills I wrote about in the previous issue of the *AAP Journal* have seen any action. Hopefully in the abbreviated session to come, some progress can be made. Be assured the AAP will keep all counties fully informed of any potential changes.

As we enter the every loving "appeal season," we are faced with what the public perceives as a down market. Most likely we will hear from our "big box" property managers as well as the single home owner. The hard economic times will be the main testimony we will all hear at assessment appeal hearings. The question is how does the current real estate market affect our say 1970's base year assessments? The appeals boards will seem hard and cold when a property owner claims they can't sell their home for any amount today, and they "attempt" to explain "base year valuation." The affect on sales is demonstrated in our 2009 Common Level Ratios (CLR), certified by the State Tax Equalization Board (STEB). In comparing the 2008 listing to the 2009 listing nearly every county saw its CLR go up. With assessments remaining the same and the market values dropping, this shows a change in the CLR that most of us have never seen before. We have grown accustomed to seeing our CLR drop in successive years as market values rise and we fail to reassess.

The challenges assessors face are becoming even more difficult as the years go by. Municipalities and school districts are showing a loss of revenue as layoffs in their areas occur, and the earned income tax revenue lessens. More reliance will be placed on real estate taxes with millage rates escalating in the coming years. The emergence of the Internet and information age makes our work more transparent, as it should be. No longer are assessments hidden in some backroom at the court house. They are now displayed on websites for all to see. Our duty is to achieve uniformity. There are now active websites instructing property owners on "How to Appeal Your Taxes." Again, a misnomer from sites that don't understand, you appeal your assessment, not your taxes. By properly performing assessments, we can do our part of the taxation equation. Hopefully with the advent of table games in our recently opened casinos, more dollars will be available to the school districts to lessen the tax burden for those enrolled in the Homestead Exclusion Program.

As summer now ends and fall and football season begins, our outdoor chores will be coming to an end. Plan to stay active and not become that couch potato during the long winter days (as I do). Also make plans to attend the AAP Fall Conference. The conference planning committee has been working hard to provide interesting and informative seminars. Hope to see you in State College on November 4 and 5.

Jim

Recent court cases emphasize the need for proper records request denial



By Holly M. Fishel, Director of Research and Policy Development for the Pennsylvania State Association of Township Supervisors

While most open records requests received by an assessor's office are likely to be for public information and routinely filled, recent court cases have emphasized the need to make sure to follow proper procedure when denying a request for public information under Act 3 of 2008, the commonwealth's Right-to-Know Law (RTKL). Section 903 of the RTKL requires denials to be made in writing and include the following:

- A description of the record requested
- The typed or printed name, title, business address, business telephone number and signature of the open records officer denying access
- The date of the response
- The procedure to appeal under the RTKL

Many appeals are lost on a technicality, usually because the agency did not follow proper procedure in issuing the denial.

Under Section 903, if an agency denies access to a record, it has the burden to prove why the requested record is not public. This includes a requirement that the agency include specific reasons for the denial, such as the section and subsection of the RTKL or other law that supports the agency's argument for why access to the record is denied, and the reasons why the cited exception applies to your situation. This is an essential part of a denial letter since the Office of Open Records (OOR), as well as the courts, will rely on the citations and argument in the denial if it is appealed.

In fact, in *Pennsylvania State Police v. Office of Open Records, (No. 1610 C.D., May 26, 2010),* the Commonwealth Court held that both the records request and the reasons stated in the agency denial are fixed, and both the OOR, as well as the courts, are limited to examining these reasons in issuing their rulings.

The court said that "agencies as a normal practice should raise all objects to access when the request is made if the reason for denying access can be reasonably discerned when the request is made. Otherwise, review will be piecemeal, and the purpose of the RTKL in allowing access to public records in a timely manner will be frustrated."

This case highlights the need to make sure that denial letters are well thought out and do include all legitimate reasons for denial. Not only should the proper citations be included, but the legal rationale for why those citations apply in the specific case must be included. Since the denial letter will, along with the original records request, form the record for all appeals, legal counsel should be consulted when drafting these letters.

In another important case, the Commonwealth Court ruled in *Bowling v. Pennsylvania Emergency Management Agency, AP 2009-0128 (April 17, 2009),* that the exceptions in the RTKL must be narrowly construed, even if the resulting request would be burdensome to fulfill. Therefore, agencies should ***not*** include any and every possible reason in a denial letter in order to avoid unintentionally neglecting a key argument. Instead, denials should focus on those carefully researched and argued reasons that would apply to the specific case.

These cases provide insight into the importance that the courts, and the OOR, place on properly written denials of a records request under the RTKL.

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Legislative Budget and Finance Committee releases new report

The Legislative Budget and Finance Committee, in conjunction with the Local Government Commission and State Tax Equalization Board, worked with the Assessors and County Commissioners Association of Pennsylvania to conduct a study of the state's fragmented system of property tax assessment and compare it with systems that are utilized in other states, with a particular emphasis on Maryland and California.

The study found that many counties acknowledged the need for reassessment, and in some cases said their practices were "outdated, inequitable, inaccurate and non-uniform." The study also found that considerable time had passed since the last reassessment occurred in Carbon, Erie and Lancaster counties – almost 30 years.

The study found:

- Unlike many states, Pennsylvania obtains no revenue from property taxes.
- 22 counties have not completed on-site inspection of all properties since at least the mid-1980s.
- Counties differ in their property markets and assessment systems.
- Comprehensive countywide reassessment does not assure that statistical standards for assessments are met.
- The State Tax Equalization Board calculates certain statistical measures, but it is not designed to evaluate county systems or determine if a county should be required to reassess.
- State courts have a major role in Pennsylvania's property valuation and assessment system and have ordered counties to reassess.
- States differ in their real property valuation and assessment systems.

LBFC recommendations for improving the current system include:

- Authorizing a state agency to supervise county property valuation and assessment activities.
- Providing for state and local government financing of reassessments.
- Amending the state constitution to provide caps on individual property tax increases following reassessment; permit residential and commercial property to be treated as separate classes; permit partial or selective reassessments of certain geographic areas or property types (i.e. residential, commercial); and permit property to be valued based on its sales price.

A copy of the report, "Pennsylvania's System for Property Valuation and Reassessment," can be found on the Pennsylvania Legislative Budget and Finance Committee website at ***http://bfc.legis.state.pa.us.***

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A reassessment by Westmoreland County done in 2003 states the following:

"We still firmly believe that Westmoreland County needs a central GIS coordinator to help coordinate activities within the county and with the county partners. The county is also in need of a full scale implementation plan that will address issues such as data sharing agreements, how to change the workflow of parcel development, staffing issues and other important matters. This coordinator could also make sure that what available funding the county has is spent in a way that will benefit all county departments and the local government organizations that rely on the county for essential GIS layers such as parcels and roads."

Westmoreland County formed a GIS Department in the spring of 2007. The department functions under the stewardship of the county's CIO. It is comprised of mapping staff and a former planner who was heavily versed in GIS. With the creation of a position for a technician, the GIS department was solidified. With a person to now oversee all GIS activities, including the parcel rectification project, 911 street addressing and also developing customized products that would reimburse the county for its heavy investment into the system, the GIS department can now move towards completion of the goals set by the 2003 reassessment.

"The county is also in need of a full scale implementation plan that will address issues such as data sharing agreements, how to change the workflow of parcel development, staffing issues and other important matters."

Later that April, additional framework was laid to begin applying a Uniform Parcel Identifier (UPI) number to real-estate transfers, right-of-ways, and the assignment and satisfaction of mortgages. From this endeavor a true land record had begun. The UPI numbers are composed of two numerical fields that were already contained in the AS 400 System to drive the tax billing system. These fields, named K1 and K2, are used to uniquely identify a district and an individual parcel, respectively. In addition to these two fields, five additional numeral places were added to each UPI to provide capability within the system to handle growth far into the future. For example, 43-10-00-0-34 is an actual number that translates to a UPI of 43-00038-00000.

The examination and application of UPI numbers is done by the GIS Department's cartographers. While the cartographers perform UPI duties, they fall under the direction of the GIS director and the UPI director. The UPI office falls under the direction of the Recorder of Deeds and GIS falls under the direction of the Commissioners' Office. The union of the two has performed terrifically thus far with accountability to all.

Around the same time GIS and UPI were taking shape a new shale formation was announced to the public. This shale formation had been studied by geologists for several years. Due to the depth at which the shale resides it was not clear if that gas at the level would be economically harvestable. However, as in many endeavors, vision and perseverance triumph, and capturing deep gas is no exception to overcoming obstacles. One particular company attempted to implement a new technology known as horizontal drilling, which became popular and profitable within the Barnett shale formation in the south and west.

When the data from a well in Washington County, Pennsylvania was released, it was speculated that the gas below could possibly power the United States for many years and change the lives of those who owned gas rights and land above the formation. The formation is known as the Marcellus Shale.

In October and November of 2008 the GIS and Recorder of Deeds offices were filled with prospectors from all over the United States. A large proportion of the prospectors came from the southern states. The new influx of potential customers was certainly beneficial, but also presented new challenges to the departments. Given the complexity of property ownership in Pennsylvania, determining appropriate information and how to supply it proved to be a difficult task.

... continued on page seven





Scott A. Maas, CPE
Director/Chief Assessor
Erie County

Years in assessment field: 10.

Marital status and family: Married with two daughters.

What irritates me most in the assessment business: The politics involved in our business - it just doesn't belong.

Most people would be surprised to know: That I am a pretty good cook.

Biggest challenge as an assessor: Educating the public about what we do and convincing them that all we want to do is to be fair.

First job: I was born and raised on a farm, need I say more?

If I couldn't be an assessor, I'd be: A grape farmer with a winery. (I'd be very popular!)

If I won millions in the lottery, I would: Okay, I am not going to say that I would keep my job. After helping everyone that I could, I guess I would just go missing!

Favorite vacation: Fishing in Canada.

Favorite food and drink: Broiled scallops and a good Shiraz, but not necessarily together.

Favorite movie: Patton. It still inspires me each time I watch it.

Three people living or dead that I would invite to dinner: Abraham Lincoln, Ernest Hemingway and most important of all, my father, Phillip M. Maas. I just want to tell him once, "Oka, Dad, I finally get it!"

The hardest lesson I ever learned as an assessor was the time: The time I took for granted that the appellant's attorney would not understand our property record card. Wow, some of those guys are really smart!

If I could live in the past for one day, I would change: The fact that I would have gone to college straight out of high school. Life would have been so much easier.

My best friend: My wife, Tamara. Without her, none of this would have been possible.

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Westmoreland continued from page five

After determining the needs of the companies, Westmoreland County GIS developed a few marketable products. The first steps involved lowering the price of shapefiles and establishing that requests would be worked on for an hourly rate. Second, customized maps began selling well, which involved time and production cost. In addition, attribute information for the mailings and additional GIS products were made available.

The GIS Department gathered gas and oil information provided by the Department of Environmental Protection (DEP and cleaned and sorted it to provide valuable, time-saving information to the potential prospectors. Initially, the land men were skeptical, but a few did purchase small project areas. The efforts to provide a valuable service spread and the GIS Department grew inundated with work. At the height of the stock market crash and talk of bailouts, the Westmoreland County GIS Department was bringing in more revenue than anyone thought possible. Along with the sudden influx of money and projects, discussion began on the potential impact of the drilling and related activity necessary to get the gas out of the ground and to the potential markets. Suddenly a proactive approach was needed to determine how all this activity could be tracked and monitored at the county level. The answer was fairly simple: to UPI all subsurface leases and transactions to the parcels. With everyone on board, an updated ordinance was enacted in the October of 2009 requiring all subsurface transfer leases, mortgages, etc. to include the corresponding surface parcel UPIs.

The GIS Department knew what was at stake. It quickly realized that it had encountered something that surprised everyone. The staff had assumed the gas and coal companies knew the extent of their holdings. After having a few frustrated customers come to the department with their unrecordable leases, the department proposed that it could use the aforementioned GIS layers along with the coal, patent and warrant scans to figure the leases at an hourly fee plus a charge for the information contained within the shapefiles. Thus began a new and interesting way for the GIS Department to reimburse the taxpayers.

There have been single gas lease conveyances that have brought in $20,000 plus dollars. This money is being invested in scanning old documents, moving GIS forward and purchasing a new computer system. By implementing this newest ordinance relatively early, the county can utilize the UPI to make better decisions. It also allows the department to view permitted activity as well as forth coming activity, giving us a huge advantage.

Newly arising environmental and infrastructure concerns can be identified and potentially addressed with the layers in the GIS. Also, any number of sensitive areas or areas of particular interest to governmental and private entities (i.e. historical, biodiversity, steep slopes, zoning, preserved farms and wetlands) can be identified not to mention first responders should a problem with a rig or site development occur.

With upgrades coming in the form of a new web application, integration of numerous resources from the county and beyond will tie in all the offices that comprise the land records system. We are truly creating a spatial future.

Chapter news

Congratulations to **Gerald Kane** from Luzerne County on accepting a position with STEB.

Congratulations to **Richard Kamansky,** Susquehanna County Chief Assessor, on his retirement. He has been a county employee for the past 52 years, with the last 36 years spent working in the assessment office. We wish him well on his retirement!

Congratulations to **Tom Button** on being appointed chief assessor in Susquehanna County. Good luck on the new job!

Send us news from your county to include in this column. Send to: Terry Cochran at ***tcochran@pacounties.org***

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