AAP Journal

Assessors' Association of Pennsylvania

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

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CCAP COUNTY COMMISSIONERS ASSOCIATION OF PENNSYLVANIA
Serving Counties Since 1886

An affiliate of the County Commissioners Association of Pennsylvania

Act 93 and Pennsylvania's Assessment System

By: Joan Righter Price, Esquire
Chair, AAP Assessment Law Committee
Solicitor to Montgomery County
Board of Assessment Appeals



Last year was a landmark one for the assessment profession. It saw the enactment of Act 93 of 2010, the assessment consolidation bill drafted by AAP's Assessment Law Committee and the Local Government Commission, and the release of the report by the Legislative Budget and Finance Committee (LFBC) on Pennsylvania's assessment system.

HR 334 REPORT ON PENNSYLVANIA'S SYSTEM FOR PROPERTY VALUATION AND REASSESSMENT

On June 24, 2009, the House of Representatives adopted House Resolution 334 that directed the LFBC to study Pennsylvania's assessment system. House Resolution 334 was the legislature's response to the Supreme Court's decision in *Clifton et al v. Allegheny County*, 969 A.2d 1197 (Pa.2009) in which the Supreme Court held that Allegheny County's application of a statute permitting indefinite use of a base year valuation without requiring periodic reassessment was unconstitutional. The Court stopped short of holding the statute was unconstitutional on its face but it challenged the legislature to come up with "any necessary amendments to the commonwealth's property assessment laws to ensure their constitutionality when applied in the various counties."

The LFBC began its study in the summer of 2009 under the direction of Maryann Nardone, Ph.D. LFBC staff began by surveying all Pennsylvania counties and then meeting with as many assessment offices as possible. Staff also interviewed reassessment contractors, representatives of State Tax Equalization Board (STEB), appraisers, attorneys,

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Ideas for You

Support the Three Pillars of Staff Retention

Workers usually don't leave a job for a single, well-defined reason but for a combination of factors. To improve your retention, pay attention to these three areas that influence the decision to say or quit.

Rewards. Be sure elements like base pay, benefits, vacation time, etc are competitive and sufficient.

Respect. Do people feel treated fairly and courteously by managers and colleagues? Is the environment safe and inviting?

Requirements. Job duties should match employees' skills and interests.

Tame Conflict

Tame conflict during meetings by sitting next to a hostile co-worker. You and your co-worker will find that it's more difficult to confront someone sitting next to you than someone sitting across the table or a few seats away.

What's Inside

Legislative update, CAMA, Memberabilia, STEB job opening, AAP people and the president's message

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President's Message

As my term as president of the AAP winds down I think to myself that often we as assessors go to conferences, meetings and seminars to act as a sponge, thirsting for knowledge. No? Well, anyway in my opinion the purpose of the annual and fall conferences are two fold. One, to gain the recertification credit hours to maintain our CPE status, and second, and in my opinion more importantly, to network with other assessors and instructors, ask those odd questions, compare notes and try to find a way to make a better mousetrap. Often the seminars may be geared toward administrators and field staff may not come away with information they can use. But by networking after hours over a cold drink, field assessors can share stories, how they approach property owners, process their work and deal with management issues. Some counties have union representation, some do not. Hopefully, all assessors and management have a great working relationship. But there is always something that comes up that has us wondering "How do they do it in their county?" That is what networking is all about, the grass roots of assessing. Hopefully, you will be able to attend our upcoming Conference in Erie and experience this first hand. I know it is the end of a cycle so many of you we won't see until the fall.

Local chapters offer the same experiences and opportunities in your area. Again, comparing notes across the fence is a great way to expand your knowledge. Take the time to really know your fellow assessors - after all, we are all family. Most of us spend as much time with each other as we do with immediate family. We all bring our trials and tribulations to work and some days may not be the "perfect" employee. Before we judge others, stop and get to know your fellow assessor. Maybe there is something in your life experience that they may find useful.

So at the next chapter meeting or AAP Conference take that extra minute and ask your fellow assessor(s), what do they do when they are not at work - hobbies, interests, second jobs, etc. You may be surprised.

Here is some quick "memberabilia" about me.

Marital Status:	Widowed
Children:	Two daughters and two grandchildren
Favorite meal:	Steak and potatoes followed by a Captain and Coke
TV character hero's:	Archie Bunker, Al Bundy, Charlie Harper (2 ½ Men)
Years in Profession	Thirty-four; Chief Assessor: 23 years
Real life hero:	Steve Howe. I want to be like him when I grow up.

I hope this brief reading added a chuckle to your day.

Best wishes,
Jim



Legislative Update

By
Jonathan B. Schuck
Chair
Government Information Committee and
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*, the vestiges of this winter should be receding and the first signs of spring should be bursting forth.

The legislature in Harrisburg has gotten a jump on the season, having sprung into action early in the 2011-2012 session. Since mid-January, more than 1,630 bills/resolutions have been introduced, 24 of which pertain to assessment-related matters.

Following are synopses for a sample of the assessment-related bills.

House Bill 84

This amendment would repeal Section 11, and require assessors of counties of the First class to become certified within three years of the passage of the amendment.

House Bill 143

Similar to SB301, this amendment would allow the owner of a preferentially assessed parcel to lease or otherwise devote land to small non-coal surface mining. Rollback taxes would be imposed only on the portion of land devoted to non-coal surface mining. Passed 148-52 in House on February 15 and referred to Senate Agricultural and Rural Affairs Committee February 28, 2011.



House Bill 166

This act would forbid local taxing authorities from undertaking a court ordered county-wide reassessment for property taxes until a) the General Assembly has enacted legislation to foster uniformity and protect property owners from large increases or b) November 30, 2012.

House Bill 475

This proposed amendment to the commonwealth's constitution would abolish the school property tax on homes and farms and forbids an increase of the millage on "commercial and recreational" properties the first year. It makes no indication where the schools might turn to replace the missing funds.

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Article submissions are welcome. Send to:
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"The report is lengthy and detailed about the researchers' findings and the statistics to support them, but provides an excellent overview."

and others with knowledge of Pennsylvania and other state's property valuation and assessment.

The report can be found under the local government section of "Reports Released" on the LBFC website: *http://lfbc.legis.state.pa.us*. You can also view a summary of the report in a condensed format at the same website within the first pages of the full report.

The report is lengthy and detailed about the researchers' findings and the statistics to support them, but provides an excellent overview. The major topics covered are:

- Property Taxes; An important source of local revenue
- How Pennsylvania's valuation and assessment systems operate
- "Base Year" versus current market value systems
- Pennsylvania courts play major role in Pennsylvania assessment system
- Constitutional issues: Interpretations of "uniformity" clause
- Court-ordered reassessments (and the circumstances that led to them)
- Comparison of Pennsylvania's assessment system with other states'
- Countywide reassessments and statistical standards/measurements
- Costs associated with countywide reassessments

Of interest are the findings regarding the STEB and the issues surrounding their calculation of the common level ratio. The report makes recommendations and options for change that are broken into two sections: Recommendations to enhance the current property tax assessment system and options for major change. Some of the recommendations are:

- Require representation of assessors on the State Board of Certified Real Estate Appraisers
- Expand the requirement for certification of assessors to all counties
- Assure all certified assessors are familiar with Pennsylvania's uniformity clause
- Consolidate the state's general assessment laws
- Develop a set of uniform standards for county reassessment contracting
- Create a state revolving loan program for counties to pay for reassessments
- Require public disclosure of the key elements of a county's chosen system for property valuation and assessment, including how properties are valued and assessed
- Modify existing STEB performance measures to assure they are developed using data that is consistent and verified and representative to the "bulk" of a county's property inventory (an example of a performance measure is the common level ratio another is the coefficient of dispersion)
- If state developed and reported performance measures are to be used to evaluate county assessment uniformity, the criteria and methods used to derive such measures should be published in state regulations
- Develop a self-evaluation tool for counties to use to help determine when a reassessment is warranted

The options for major change in the report include increased state involvement in county property valuation and assessment functions and funding options that might include a portion of the state's realty transfer taxes or a requirement that taxing districts contribute toward a county's reassessment.

What's the next step? A legislator could take any of these recommendations and sponsor legislation. At least one of the recommendations has been accomplished with the enactment of the Consolidated County Assessment Law (CCAL,) Act 93.

Act 93 Of 2010

Act 93 of 2010 is the culmination of an effort that began in the spring 2001 and is the first major step toward assessment reform. CCAP and AAP requested the members of the Local Government Commission work with the Assessment Law Committee to draft the legislative proposal and introduce it as a Commission-sponsored bill. The Commission first introduced the CCAL as House Bill 2273 during the 2005-2006 legislative session and most recently re-introduced it as Senate Bill 918 during the 2009-2010 legislative session. Upon passing the Senate and the House, the governor signed the bill into law on October 27, 2010, as Act 93 of 2010. Titled the "Consolidated County Assessment Law" the act can be found at Title 53 Pennsylvania Consolidated Statutes.

Prior to enactment, there were three different assessment laws that applied to counties of the Second class-A through Eighth class. These changes will not apply to

Philadelphia or Allegheny counties except for the provisions relating to the valuation of real property used for wind energy generation. Philadelphia and Allegheny counties were excluded because they have their own assessment laws and are home rule counties with different procedures and face unique challenges.

The goal was to consolidate the assessment laws, along with existing case law interpreting those laws, into one readable statute for all suburban counties. We updated the antiquated language found in the General County Assessment law (first enacted in 1931), eliminated outdated provisions and reconciled inconsistencies that existed between the various laws. Although we tried to limit the number of substantive changes, Act 93 made some significant changes to the assessment law for some counties. It is important to note that assessment reform was not the goal of this legislative effort.

The following is an overview of the changes. For more substance, consult the Local Government Commission website at *www.lgc.state.pa.us*.

Cell Towers Added as Realty (Section 8811)

Cellular towers were added as realty subject to taxation. The method of assessment is not defined. This addition incorporates the holding of *Shenandoah Mobile v. Dauphin County Board of Assessment*, 869 A.2d 562 (Pa.Cmwlth.2005).

Exemptions (Section 8812)

A provision in the Third Class County Assessment law exempting charitable organizations that provide low-income housing as long as they receive subsidies from a federal low-income housing program for 95 percent of their units was carried over into the new CCAL and is now applicable to all counties from Second class-A through Eighth classes.

A provision in the Fourth to Eighth Class and Selective County Assessment law that prohibits charitable organizations from operating in a manner such that it competes with commercial enterprises is now applicable to all counties from Second class-A through Eighth classes.

Clerical and Mathematical Errors (Section 8816)

The change to this section is the addition of language to clarify that an assessment can be increased (as well as decreased) upon discovery of a clerical or mathematical error.

Anti-Windfall Provisions (Section 8823)

Note that these provisions do not apply to school districts subject to Act 1, Special Session 1, 2006. For all other taxing districts, the limit has been set at ten percent across the board. *(Note: This provision may be amended this session to reduce the cap, for some, back to the previous level of five percent.)*

Chief Assessors and Subordinate Assessors (Section 8831)

For some counties, this is a codification of existing practice but for others this is a substantive change.

The position of chief assessor is defined and the process for appointment is explained. The chief assessor is appointed by the county commissioners to administer the valuation function of the assessment office. All chief assessors must be certified Pennsylvania evaluators (CPE) at the time of their appointment to the position. A chief assessor currently in office that is not a CPE has three years to obtain the CPE license. This provision is new for all counties.

Solicitors (Section 8833)

Previously, under the Fourth to Eighth Class and Selective County Assessment law the county solicitor served as solicitor to the Board of Assessment Appeals. Now, if a separate board is appointed under Section 8851, that board **may** hire their own attorney but is not required to do so.

"All chief assessors must be certified Pennsylvania evaluators (CPE) at the time of their appointment to the position. A chief assessor currently in office that is not a CPE has three years to obtain the CPE license. This provision is new for all counties."

Notices, Appeals and Certification (Section 8844)

This section establishes what must be on an assessment notice: mailing date, property location, parcel identifier, effective date, established predetermined ratio, base-year value, old assessment and new assessment.

The most significant change is a requirement that land and building values be set forth separately on the notice. Another change for Fourth to Eighth class counties is permission to move the annual appeal deadline from September 1 to as early as August 1. *(Note: Boards of Assessment or Boards of Revision can begin hearing annual appeals at any time. They do not need to wait until the deadline to begin their annual appeal hearings.)*

This section also clarifies that the annual appeal deadline applies to applications for real estate tax exemption.

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Countywide Reassessment Appeals (Section 8848)

This section contains a substantive change for Fourth to Eighth class counties in that taxpayers now have 40 days to appeal from an assessment change notice resulting from a countywide reassessment. The requirement that the notice set forth a mailing date eliminates the confusion of how to calculate the 40-day appeal period. These provisions already existed for Second class-A and Third class counties. This section also provides an informal review process in conjunction with a countywide reassessment by which taxpayers can request an informal meeting to discuss their proposed assessment with the county assessment office or their designee (i.e. reassessment contractor).

Board of Assessment Appeals Board of Assessment Revision (Section 8851)

This is the most significant change for Fourth through Eighth class counties. Currently, county commissioners in those counties may serve as the board of assessment or appoint a separate board. Under Act 93, they retain that discretion but, if they appoint a board, that board will no longer be limited to hearing appeals. An appointed board of assessment appeals will have the same power and authority to manage the clerical and administrative functions of the assessment office regardless of the size and class of county involved. It is important to note that the chief assessor is responsible for the supervision of assessors and the valuation function. If the commissioners continue to serve as a board of assessment appeals, they will be known by the title "Board of Assessment Revision" to distinguish them from an appointed board.

Auxiliary Appeal Boards (Section 8853)

County commissioners in Second class-A through Eighth class counties may appoint auxiliary appeal boards to hear annual, reassessment or homestead appeals if the volume of appeals warrants it.

Building and Demolition Permits to be Sent to Assessment Offices (Section 8861)

This is a substantive change for Second class-A through Eighth class counties. Municipalities (who are currently the only ones with a requirement to forward permits), third-party agencies and the Department of Labor and Industry are required to send copies of any building or demolition permits they issue to the county assessment office on a monthly basis. If a permit is not required, the property owner must provide information on any improvements over $2500 directly to the county assessment office. There is a penalty for property owners who fail to comply with this section.





AAP People

CHAPTER NEWS

North East Chapter

The chapter has seen a rash of births of grandchildren. Please congratulate Tina Cooper, Monroe County and Tom Goldovich, Lackawanna County on their new grandsons and Lynda Kyttle, Monroe County on her new granddaughter.

South Central Chapter

The South Central Chapter meets quarterly. The next meetings will be held in June, September and December, beginning with business meetings at 9 a.m., with seminars beginning immediately after the meeting (approximately 9:30 a.m.) and are held at the Adams County Agricultural and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA 17325. Please contact Barb Walter at (717) 337-9837 for more information.

COUNTY NEWS

Berks County

Brenda Shaw, Berks County Chief County Assessor, is a first-time grandmother. Her first grandson, Landon Paul Hoffman was born on January 18, 2011.

Berks County has also promoted the following assessment employees - Judy Barr to senior commercial assessor, Tina Schaeffer to commercial assessor and Karin Acuna to preferential assessor.

Cumberland County

Please extend your sympathy to the family and friends of Wayne McLaughlin who passed away January 19, 2011. Wayne was employed as an assessor with Cumberland County for ten years prior to his resignation in March, 2010.

Lehigh County

Lehigh County is in the middle of an "in-house" reassessment that will take effect on January 1, 2013.

Northampton County

Northampton County said goodbye to Pauline Taylor and Kim Starner who recently retired.

Sullivan County

Congratulations to Susan McCarty for passing the CPE exam in February!

Tioga County

Congratulations to Tioga's newest CPE, Kevin Witmer.

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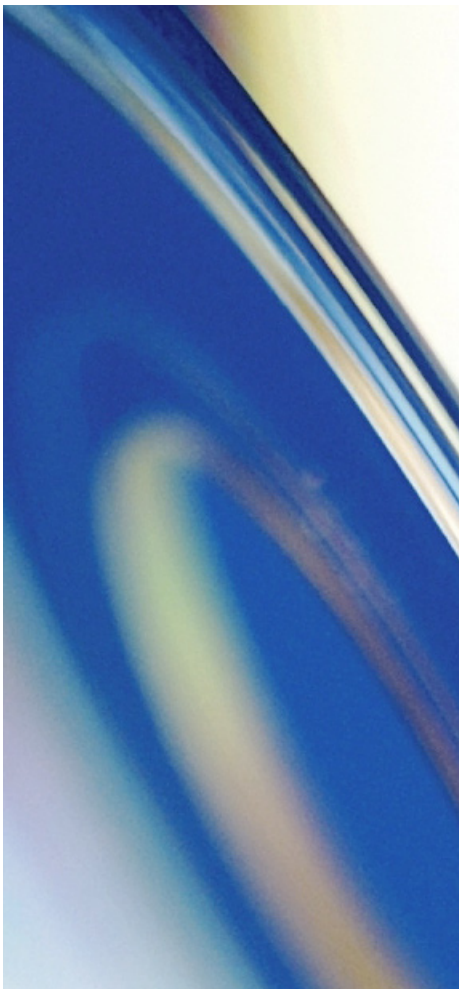
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CHANGING THE WAY WE DO BUSINESS

Is Section 3.3.5 of the IAAO Mass Appraisal Standard a Paradigm Shift?



Learning to do business in today's rapidly changing technology offers opportunities to assessors to meet the requirements of state and local laws. Increasingly, assessors are finding faster and more cost-effective ways to conduct their business. Take a look at some new options, if you haven't already!

BY **George Donatello, CMS /** PRINCIPAL CONSULTANT TEAM CONSULTING

In my opinion there have been three major events in assessment history that have fundamentally changed the way we do business, paradigm shifts! Those changes being the founding of the IAAO more than 75 years ago, advent of computer assisted mass appraisal systems (CAMA) in the late 60's and early 70's, and the revision to Section 3.3.5 of the IAAO Mass Appraisal Standard.

Section 3.3.5 an Alternative ***to Periodic On-Site Inspections,*** now says, "Provided that an initial physical inspection has been completed—and the requirements of a well-maintained data-collection and quality-management program have been achieved, jurisdictions may employ a set of digital imaging technology tools to supplement field inspections with a computer assisted office review." These imaging tools should include:

- Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified).
- Orthophoto images (minimum six" pixel resolution in urban/suburban and 12" resolution in rural areas, updated every TWO years in rapid growth areas, or six–ten years in slow growth areas).
- Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6" pixel resolution in urban/suburban and 12" pixel resolution in rural areas, updated every two years in rapid growth areas or, six to ten years in slow growth areas).

Effective tool sets validate CAMA data and incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to georeferenced imagery or remote sensing data from sources and identify potential CAMA sketch discrepancies for further investigation."

Those few words from the IAAO Mass Appraisal Standard have literally changed our world. What those words really say is that there is finally a faster, better and less costly method of verifying and correcting assessment data than the walk around method that so many of us have done in the past.

The real game changer allowing the use of Section 3.3.5 is inexpensive oblique imagery that allows us to see under the 'eves' of building, but more importantly accurately measure vertically and horizontally. This oblique imagery combined with inexpensive mega pixel digital cameras, GIS, and CAMA data allows us to sit at our workstations and literally bring the field to the office.

The high resolution oblique (sub-foot) imagery allow us to verify, measure and list building improvements that we were never really able to do with certainty using ortho photography or even a walk around viewing in some cases. Also, because of the method of oblique image capture you can change perspective and see 360 degrees around any feature and accurately measure to with inches or feet (depending on the scale of the imagery). This 360 degree or "bird's eye view" of structures not only allows for accurate measurement but provides the vantage point to features that you may never be able to see from the ground (even in a traditional walk around review).

Street view imagery is sub inch pixel, usually taken from the public right-of-way on a moving terrestrial platform. The imagery can be one or many shots of the same property all designed to give the viewer enough information to be able to determine the construction materials and quality, age, condition, and style of the improvement. The higher the resolution of the imagery the more detail you can see in the review process. During the collection of this data, everything possible should be done to keep as much extraneous information from the image (home owners, cars, pets and open garage doors) as possible. What is really exciting about all of this remote sensing (imagery) is that with some existing software programs we are able to integrate all of this improved imagery with your existing CAMA data, and very accurately compare your tax roll with what we can actually see on the ground (reality).

This DeskTop Review (DTR) process is currently being used by a hundred or more jurisdictions and appraisal companies to reduce cost and improve tax rolls. Not because it's necessarily better than the old way, but because budgets and resources are forcing us to do things differently.

We are now at the point technologically where appraisers in Kansas, California, and Florida or on the moon for that matter, can help you review and suggest changes to your CAMA data using the DTR as accurately as you can (well almost).

The big question is always cost, right? Some of the components of the process are less than $1 per parcel. But generally speaking with all of the cost of imagery, software, and equipment you would be in the range of $5-10 dollar per parcel depending on size and condition of existing data. The technology is always cost effective and can provide returns on investment (ROI) in the 5 to 20 range. With these kinds of return, combined with a better tax roll, better utilization of staff and the myriad of other benefits I'm always wondering why more jurisdictions have not joined the paradigm shift.

The innovative wording in the Standard leaves room for us to dream about other technologies that may just be around the corner that will help us count fixtures, determine room layout, use,and square footage, and tell us if the basement is finished to base living quality. Ultimately, we may actually be able to understand why buyers and sellers do what they do, and what a property is actually worth!

Now beam me up Scotty!

STEB Executive Director Position

The Pennsylvania State Tax Equalization Board is seeking candidates for the full time position of Executive Director. Applicants must possess a current CPE or equivalent. CPE candidates or those with escrowed CPEs will also be considered. Experience in real estate valuation is required. Administrative experience is preferred.

Other factors that will be considered are:

- Knowledge of mathematical and statistical methods, formula and computations relating to real estate valuation reports
- Knowledge of valuation factors and techniques as applied to a wide variety of industrial, commercial, agricultural and residential properties
- Ability to exercise judgment and discretion in applying and interpreting departmental policies and procedures
- Ability to speak and write effectively
- Ability to establish and maintain effective working relationships with other administrative officials and the general public

Resumes will be accepted at the STEB office, Forum Building, 607 South Drive, Suite 539, Harrisburg, PA 17120 up to but no later than Monday, May 9, 2011 at noon.



Jeff Haines
Chief Assessor
Juniata County

Years in assessment field: Seven.

Marital status and family: Married to Shelly, with one daughter, Hillary.

What irritates me most in the assessment business: People who do not listen and not getting the respect we deserve.

Most people would be surprised to know: I like to garden, attend pubic sales and am a softball umpire.

Biggest challenge as an assessor: Getting taxpayers to listen. Pennsylvania law.

First job: Runner for an auctioneer.

If I couldn't be an assessor, I'd be: An antique dealer.

If I won millions in the lottery, I would: Retire to spend time with my family and give to those in need.

Favorite vacation: Fishing in Canada.

Favorite food and drink: Shrimp and steak and Coca-Cola.

Favorite movie: Last of the Dogmen.

Three people living or dead that I would invite to dinner: My parents and my first daughter, all of whom passed away.

The hardest lesson I ever learned as an assessor was the time: I got hired as a field assessor and the chief assessor gave his resignation the same day!

If I could live in the past for one day, I would change: Nothing.

My best friend: My wife, Shelly.

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MEMBERABILIA

Legislative update continued from page 3

House Bill 501

Similar to SB317, this act would freeze real estate taxes of senior citizens to a base amount and increases to the taxes caused by millage increases, changes to the assessment ratio or method or by revaluation of all properties. It makes no mention of who would make good the revenue shortfall.

House Bill 673

This amendment would provide that no panels, modules, pumps, support structures, hardware or other equipment used to generate solar electrical energy, solar thermal hot water, heating or cooling using geothermal energy system or other alternative energy systems be included in determining the value of real estate nor shall they be cited as a reason to reassess a property.

House Bill 788

This Constitutional amendment would alter section 2(c) of Article 8, granting the exemption to disabled veterans or their unmarried surviving spouse without regard to "need" which was previously determined by the State Veterans' Commission.

Senate Bill 246

This amendment would prohibit the Board of Property Assessment, Appeals and Review from imposing or assessing any type of fee relating to any case heard by it pursuant to the authority conferred under this subsection.

Senate Bill 573

This constitutional amendment would remove the requirement that the disabled veteran served in war or armed conflict in order to receive exemption. It also removes the section that has the State Veterans' Commission determining need, and it adds language that would allow for partial exemption based on percentage of disability (determined by U.S. Department of Veteran's Affairs or its successor).

Senate Bill 584

This amendment adds language that deals with the availability of Homestead/Farmstead Exclusion applications, the content of annual notification to eligible homeowners, requiring program information to be published on county and school district websites (if such sites exist), and extends the period between the resubmission of applications from three years to five. It also requires the assessor submit a copy of the certified report and an official copy of the application to the Department of Community and Economic Development (DCED) each year. It also states that DCED will develop the application and instructions to be used by assessors throughout the commonwealth.



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