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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

USPAP Update Review for 2014-15 Version

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City of Philadelphia, Office of Property Assessment, Commercial/Industrial Division

Now in its 26th year, USPAP (Uniform Standards of Professional Appraisal Practice) continues to change, to grow and to adapt to the dynamic environment of the valuation profession. Because of its flexibility and adaptability, it is known as a "living document". And, as such, we find ourselves with the most recent version of our valuation "bible," which became effective January 1, 2014.

But before I discuss some of the highlights of the recent changes, it is important to remember that USPAP guides all of the valuation disciplines, namely, real property, personal property, business valuation and intangible assets. In the course of our daily routine as assessors we may sometimes lose sight of the fact that a significant part of what we do is guided and governed by USPAP? This is what gives us credibility to the general public, government agencies and the courts, In short, USPAP addresses the ethical, competency and performance obligations of appraisers and assessors. In that regard, and to that end, the basic purpose and content of USPAP has not changed.

USPAP reflects the multifaceted nature of our profession. USPAP changes are made in conjunction with changes to the appraisal profession, as well as the changing needs of potential clients. The changes are intended to improve the clarity, understanding and enforcement of USPAP while maintaining public confidence in the valuation profession.

There are eight specific changes that occurred for 2014-15. For purposes of brevity I will discuss a few of the changes that are more relevant to practicing appraisers and assessors.

- The preamble section of USPAP was rewritten to further clarify and reinforce the overriding mandate and purpose of USPAP - to promote and maintain a high level of public trust in the valuation profession by establishing minimum standards and guidance for appraisers and assessors. And as I mentioned earlier in this article, here is where our credibility as professionals is established.

- The conflict of interest disclosure requirements contained in the Conduct section of the Ethics Rule were rewritten to further clarify the importance that USPAP places upon this highly ethical issue.

- The following statement was added to the Competency Rule – "In all cases an appraiser must perform competently when completing an assignment."

So you can begin to see the overall theme and direction of what USPAP is continuing to promote and reinforce.

- The Report Content requirements of the Appraisal Review Standard (Standard #3) were updated to provide further clarity and consistency.

- The Real Property Consulting Standards (Standards #4 and #5) were retired because they were found to be largely misunderstood and misapplied. So those appraisers that do provide consulting services are still guided by and subject to the remaining rules and portions of USPAP that are applicable.

These changes and the others that I did not discuss will be covered in detail when you attend your seven hour USPAP course! **Happy assessing!**

Ideas for You

5 MANAGEMENT MISTAKES

If you are new to management—or even if you have been at it for a long time—you can alienate and anger employees without even realizing it.
Avoid these five communication traps even the best managers commit from time to time:
1. Labeling. Resist the temptation to label employee behavior as either good or bad. That often produces defensive employees.
2. Assuming. When you act without knowing the whole story, you can make bad, ill-informed decisions. Take time to assemble all the facts before acting.
3. Overtalking. When you dominate conversations, you fail to learn from others. What's worse, your comments may fall on deaf ears. Make sure that you're allowing others to talk as much—if not more—than you do. More important: Really listen to what they are saying.
4. Sugarcoating. Ignoring negatives and dwelling on positives might make for a rosy work environment. But too much kindness can undermine trust. Deliver bad news or critical comments immediately whenever necessary.
5. Dictating. Managers who fail to consult with others risk turning into tyrants. The solution: Gather input from people who will be affected by your decision so that they can offer feedback and ultimately buy into your proposals.
Adapted from Winning Management, Wolf J. Rinke, *www.wolfrinke.com*.
From Communications Briefings, April 2014.

What's Inside

President's Message, IAAO, PA GIS Conference, AAP Annual Conference, Legislative Update, AAP People

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President's Message

Tax assessors are special people! Sometimes people get so bogged down in day-to-day activities that they lose sight of the very qualities that they possess that brought them to their current position in life. I've worked many jobs in my life and I must say that my current position, working for county government, is probably the most challenging, but also the most rewarding. As a tax assessment professional you affect lives everyday. Whether it's setting the value on a property or answering questions about tax assessment or correcting a problem associated with a parcel.

The tax professional must be very knowledgeable. The educational requirements, tests and continuing education are not easy. As the years pass and we become comfortable with our jobs, let's not forget that most people do not have the benefit of our extended education. They arrive at the tax office usually filled with bad advice and misconceptions. Now is the time to use your education and communication skills to defuse the situation, then being as diplomatic as possible, explain the proper procedures needed to correct the situation. So as you see not only do you need to be knowledgeable, but also diplomatic, you must use not only your formal education but also your personality and life experience to satisfy the customer. Ethics also enters into our daily lives. As assessors we don't have to be right or wrong; we need to be fair and consistent.

When you come to think of it, a tax professional must possess the following qualities:

- Pride
- Good Attitude
- Fairness
- Tact and Diplomacy
- Intelligence
- Loyalty
- Communication Skills
- Must Work Well Within a Team
- Must Be Motivated
- Determined and Committed

I'm sure I missed a few. So as your mother would say "You're special!" Believe it! I do!

I would like to thank all my peers for allowing me to serve you this past year. I will always be grateful for the honor.

Sincerely,

Tony

Anthony Alu
AAP President



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. In past years, I have shared that by the time you receive this issue of the AAP Journal, the vestiges of winter should be receding and the first signs of spring should be bursting forth. However, this has been anything but a typical winter and late March has sometimes packed a potent punch. With that meteorological caution in mind, I hope this Update finds you healthy, safe and enjoying fully functioning electric service.

During the 2013/2014 Session to date, more than 4,200 bills/resolutions have been introduced, 58 of which pertain to assessment-related matters. Although the legislature in Harrisburg has been largely focused on budgetary matters since late February 2014, the end of 2013 saw the enactment of four assessment-related bills. Following is a summary of the four acts and one additional House bill that has recent legislative activity:

Act 94 (House Bill 390)
This amendment applies only to counties of the First Class. It changes the conditions for deferral or exemption and states that the relief shall apply to property taxes owed to either the city or school district. For tax years 2014-2023 the governing body shall use financial need or age or both of the longtime owner-occupant to determine eligibility. Beginning with the tax year 2024, the governing body may use financial need or age or both of the longtime owner-occupant to determine eligibility.

Act 106 (House Bill 391)
This amendment allows the govering body of a county of the First Class to authorize the collection of a tax enumerated in Section 201(a) through periodic installment payments and determine the frequency and eligibility for the payments.

Act 114 (House Bill 1439)
This amendment exempts from real estate taxation covered agricultural buildings (high tunnels) regardless if the structure has become affixed to the real estate if the structure is consistent with all of the following: 1) has a metal, wood or plastic frame, 2) has a plastic, woven textile or other flexible covering, and, 3) has a floor made of soil, crushed stone, matting, pavers or floating concrete slab.

Act 130 (House Bill 638)
This amendment makes the structures known as "high tunnels" exempt from taxation for real estate purposes. "High tunnels" are agricultural buildings with a metal, wood or plastic frame and a plastic, woven textile or other flexible covering.

House Bill 408
This amendment would make the Assessors Certification Act apply to counties of the First Class. Assessors employed by a county of the First Class would have three years to become certified under the act. Passed 201-0 in the House on November 18 and currently in the Senate Consumer Protection and Professional Licensure Committee as of January 28, 2014.

Follow CCAP on Twitter

CCAP's government relations team is on Twitter and tweets real-time legislative updates.

To create an account, visit *www.twitter.com*, enter your name, email address and create a password. Once you are registered, search @PACountiesGR in the search box at the top of the screen and then click "follow."

Numerous state legislators, media outlets, and others are also active on Twitter and are available to follow.

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Article submissions are welcome.
Please send to:
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AAP Annual Conference - Seven Springs Mountain Resort
May 7 to 9, 2014

The Assessors' Association of Pennsylvania (AAP) will be holding its 66th Annual Conference at the Seven Springs Mountain Resort on May 7 to 9.

The Annual Conference is not only AAP's major education Conference but it also offers an opportunity to network with and learn from your peers from all over the state.

Several highlights of the Conference are Wednesday's education auction which raises funds for the Chapter Education Fund to provide funds for chapter education classes. At Thursday evening's Annual Banquet attendees gather to honor AAP members for their service to the assessment profession plus, new CPEs are recognized for their accomplishment.

There's still time to register for the Conference and classes! The class schedule is listed to the right. Visit the AAP website at *paassessors.org* for more details and to register online.

Annual Conference Schedule

Wednesday, May 7

Morning Classes

USPAP (*first half*)
Valuation of Real Property Affected by a Natural Disaster
Risk, Rate, Reward - How Rates Affect Value

Afternoon Classes

Biggert-Waters Flood Insurance Reform Act of 2012
Retail Shopping Center Appraisal & Appeal
Assessment Office Public Relations and Administration

Thursday, May 8

Morning Classes

USPAP (*second half*)
Assessment Administration: Developing a Winning Team
GIS for Assessment

Afternoon Class

Act 319 - What Constitutes a Violation

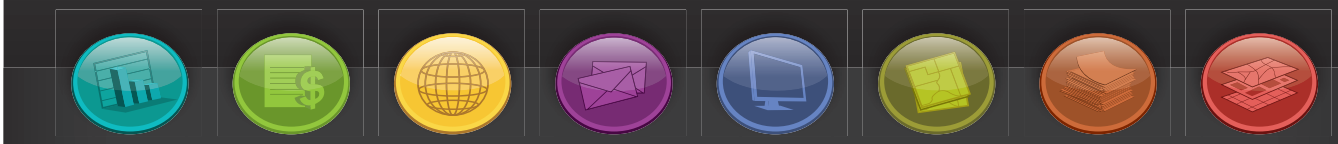
Friday, May 9

Morning Classes

Act 28 of 1992
Real Property Field Review - Safety & Security
Real Estate Litigation

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AAP People & Chapter News

Northeast Chapter

2014 Chapter Meetings

June 20 - Wyoming County
September 26 - Lackawanna County
December 5 - Schuylkill County

South Central Chapter

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

SCCAAP Officers for 2014:

President: **Paul Kreiser**, Dauphin County
President Elect: **Susan Miller**, Adams County
Vice President: **Jodi Martin**, Franklin County
Treasurer: **Dave Appleby**, Adams County
Secretary: **Ted Conley**, Lebanon County

Adams County

Congratulations to Amy and **Dave Appleby**, on the birth of a son, Nolan Beckett Appleby, who was born on January 31, 2014. Dave is a Property Evaluator II for Adams County and Treasurer of the SCCAAP.

Monroe County

Congratulations to **Thomas Hill**, Chief Assessor of Monroe County and AAP Past President, who is retiring effective May 2, 2014. His immediate plans are to continue with his martial arts and to visit Hawaii. Congratulations to Tom! He will be greatly missed.

Perry County

Congratulations to **Dennis Kent**, Field Assessor, who passed his CPE Exam in January. Way to go, Dennis!

Schuylkill County

Congratulations to **Jim Gustas**, Schuylkill County, who retired from the county on March 25. We thank Jim for his service to the county and the AAP.

Wayne County

Matt Burkavage is the county's newest CPE. Congratulations, Matt!

Wyoming County

Congratulations to **Annie Shaffer** and **Terry Miller** who recently earned their CPE licenses!

York County

Good luck to Director/Chief Assessor/Director of Tax Claim **John Fedor** who plans to retire on May 2, 2014. John has worked for the county for over 11 years. He says he will miss coming to work every day in the rain, snow and sleet. (*We think that was a joke!*). He looks forward to traveling in his RV and tackling the never ending "honey-do" list. John, we wish you well and hope you enjoy your retirement.

Send Your Chapter & County News!

Don't forget to send your news for the next AAP Journal. Our next deadline is June 6. Please send your news to Terry Cochran at *tcochran@pacounties.org*.

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Scan now to review success stories.





Deborah (Deb) Crawford

Chief Assessor

Tioga County

Name: Deborah "Deb" A. Crawford

Position: Chief Assessor/Tax Claim Director/Tax Collector

Year in assessment field: 14 years

County: Tioga

Marital status and family: Married 41 years; no children; 11 nieces and nephews; 23 great nieces and nephews.

What irritates me most in the assessment business: Legislators don't fix obvious problems with the assessment process in Pennsylvania.

Most people would be surprised to know: I grew up in Delaware County. I was an over-the-road truck driver for 13 years and I am a licensed amateur radio operator.

Biggest challenge as an assessor: Working with a 12 year old base year

First Job: In the old days we were called "sales girls" in a department store my mother managed**.**

If I couldn't be an assessor, I'd be: A corporate attorney; that was my intention when I retired from trucking.

If I won millions in the lottery, I would: Pay off bills, help family and friends and donate to the ASPCA.

Favorite food and drink: Pizza steak sandwiches (deep down I am a Philly girl) and root beer floats**.**

Favorite vacation: Florida with my mom.

Favorite movie: Red (the first one)

Three people living or dead that I would invite to dinner: Both of my grandmothers; I never knew them and my mom.

The hardest lesson I ever learned as an assessor was the time: I realized no matter how hard I try there are some things, right or wrong, that are out of my control.

If I could live in the past for one day, I would change . . . the day I made the choice not to finish college and get my degree. Even though now I think I would be a terrible elementary school teacher!

My best friend: My mom - I've always been able to talk to her about anything.

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

MEMBERABILIA

IAAO Annual Conference - August 24 to 27

The International Association of Assessing Officer IAAO) is excited to be holding it's 80th Annual Conference in Sacramento, California from August 24 to 27!!

- Begin with a thought-provoking keynote address and choose from among nearly 50 education sessions over three days. Receive continuing education credit for a professional designation or credentialing.
- Prepare to become an IAAO instructor at the Instructor Training Workshop (ITW.)
- Experience the latest technology and services in the Exhibit Hall. You won't want to miss the best educational and networking opportunities in the profession!

Register now for the Conference by visiting the IAAO Annual Conference link at *conference.iaao.org*!

If you would like to learn more about the benefits of IAAO membership, please visit the IAAO information table at the AAP Annual Conference May 7 to 9 at the Seven Springs Mountain Resort.

AAP members, **Charles "JR" Hardester**, Director of Assessment from Lawrence County, and **Joan Righter Price**, Solicitor to the Montgomery County Board of Assessment, are AAP's representatives to the IAAO. Both JR and Joan will be at the AAP Annual Conference to answer any IAAO membership questions.

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PENNSYLVANIA GIS CONFERENCE

22nd Annual PA GIS Conference

The 2014 PA GIS (Geospatial Information Systems) Conference is a great opportunity to receive key GIS updates at the local, state and national levels! Come share your latest GIS efforts and network with your colleagues. This year's Conference will be at the Penn Stater Conference Center Hotel in State College from May 5 through 7, 2014.

The theme of this year's conference is "GIS as an Art and a Science." Embracing geospatial technology can transform the way you approach both your personal and professional lives. Come share and discover how GIS can help you and your organization work smarter, maximize efficiencies, and uncover new ways to look at old information.

Visit the Conference website at *www.pagisconference.org* to learn more about:

- Pre-conference Workshops
- InfoSwap Event
- Maps and Apps Contest
- Exhibitors
- Sponsors

You can register right now for the PA GIS Conference at *www.pagisconference.org*.

If you have any questions about the Conference, please direct all questions to *pagisconf@pacounties.org* or (717) 526-1010 x 3351.

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