AAP Journal
Assessors' Association of Pennsylvania

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

Winter 2015
Issue 1 Volume 12

CCAP COUNTY COMMISSIONERS ASSOCIATION OF PENNSYLVANIA
Serving Counties Since 1886

An affiliate of the County Commissioners Association of Pennsylvania

New Two-Year Legislative Session

Lisa Schaefer, Director of Government Relations
County Commissioners Association of Pennsylvania

Many new faces will be seen in many new places when the 2015-2016 legislative session begins in January.

Twenty-six new House members and seven new Senate members will be sworn in January 6. In the House 22 members were elected to fill seats of resigning legislators, while four defeated incumbents. In the Senate (for which only half of the 50 seats were up for election) six vacant seats were filled and one incumbent was defeated.

As a result of the November 4 election, Republicans widened their majorities in both the House and the Senate. In the House, Republicans gained eight seats for a 119-84 majority, while on the Senate side, three districts changed from Democratic to Republican representation, giving the Senate GOP a 30-20 majority.

Further, changes due to legislative redistricting took effect December 1, which will also have an impact on county legislative delegations. There are 55 state House districts that either added or lost counties as a result of redistricting and 26 state senate districts that were adjusted (including Senate districts for which elections were not held this year).

In addition, Pennsylvanians will see many new faces in legislative leadership for the 2015-2016 session, following House and Senate leadership elections on November 12. Formal elections for Speaker of the House and Senate President Pro Tempore will be held by their respective bodies on January 6 when the General Assembly returns to swear in new legislators.

On the House side, Rep. Mike Turzai (R-Allegheny), currently the House Majority Leader, was selected by his caucus as Speaker of the House designee, filling the vacancy left by the retirement of Rep. Sam Smith (R-Jefferson). Rep. Dave Reed (R-Indiana) was chosen to replace Rep. Turzai as majority leader. Rep. Bill Adolph (R-Delaware) will remain House Appropriations chair and Rep. Sandy Major (R-Susquehanna) will remain majority caucus chair. Rep. Bryan Cutler (R-Lancaster) will replace Rep. Stan Saylor (R-York) as majority whip and Rep. Kerry Benninghoff (R-Centre) will take the majority Policy Committee chair position vacated by Rep. Reed. Former CCAP member Rep. Donna Oberlander (R-Clarion) also joins the House Republican leadership team as caucus secretary.

In the Democratic caucus, many of the current leadership will remain in their current positions next session, including minority leader Rep. Frank Dermody (D-Allegheny), Appropriations Committee chair Rep. Joe Markosek (D-Allegheny) and caucus chair Dan Frankel (D-Allegheny).

In the Senate, the Republican caucus made significant changes to its leadership team, with Sen. Jake Corman (R-Centre) elected to replace Sen. Dominic Pileggi (R-Delaware) as majority leader. Sen. Joe Scarnati (R-Jefferson) was chosen to continue as President Pro Tempore. Sen. Pat Browne (R-Lehigh) was selected by the caucus to chair the Appropriations Committee to fill the vacancy left by Sen. Corman, and Sen. Bob Mensch (R-Montgomery) will replace Sen. John Gordner (R-Columbia) as caucus chair while Sen. Gordner will take the caucus whip position.

Sen. Jay Costa (D-Allegheny) will remain as

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Ideas for You

TRIED-AND-TRUE PUBLIC SPEAKING TACTICS

If you have an upcoming presentation, you can't go wrong using these age-old tips for delivering a great speech:

1. Be energetic. Make an entrance - jump, slide or bound onto the stage. Become a performer bringing your topic to life.

2. Instill humor. Make fun of yourself. Tell of mishaps that turned into successes. Get personal, and keep your audience interested with humor.

3. Use open body language. Smile and keep facial expressions friendly. Stand up straight and keep your arms open - not crossed across your chest.

4. Offer visuals. Use images to help your audience remember what you say. Keep slides to a minimum and let them complement your message, not lead it.

5. Build in breaks. People listen well for about 10 minutes. While you can't dismiss them for breaks that often, work modified breaks into your talk. Pause for videos, do a demonstration or involve audience members in an onstage task. That breaks up your speech and keeps people's interest.

— Adapted from "5 Presentation Lessons from Apple's New Rock Star," Carmine Gallo, www.entrepreneur.com.

What's Inside

President's Message, Legislative Wrap Up, AAP People

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President's Message

Happy New Year!!!
I hope everyone had a happy, healthy and safe holiday season. It is hard to believe that we are already in the year 2015. It seems like yesterday when we were all worried about Y2K. Since 2000 there have been many historic events that have changed our country, such as 9/11, Hurricane Katrina, Superstorm Sandy, the real estate bubble bust and the evolution of social media, just to name a few.

Just like our country, the assessment profession has had significant changes since 2000. First, every county was charged with administering Act 72 (Act 1) which we know as the Homestead/ Farmstead Program. In conjunction with Act 1, many counties had to figure out how to assess newly constructed racetracks and casinos; deal with the oil and gas boom that hit a number of counties; and, survive the aftermath of Superstorm Sandy that depleted the federal government's nest egg to subsidized flood insurance premiums for property owners. *We still don't know the full affect on property values.* One of the biggest legislative changes since 2000 was Act 93 of 2010 which consolidated the majority of the assessment statutes into one. Lastly, there have been 27 counties that have gone through countywide reassessments since 2000 and three more that are currently taking on the task. So if you are keeping track, nearly 45% of Pennsylvania counties have reassessed since 2000.

Surprisingly, there are only 14 chief assessors today who were chief assessors in 2000. The AAP has made it a point to stay up to date with technology; they created the AAP listserv and a state of the art website that offers online conference registration, an event calendar as well as members pictures. The AAP has also strengthened their core responsibility of education by starting a CPE review class, tracking continuing education classes transcripts for each certification cycle, creating a speaker and class directory to assist with continuing education and partnering with CCAP's Academy of Excellence to educate county commissioners on assessment-related issues. The AAP has started to have more of a presence with the IAAO, especially since the AAP is one of the IAAO's oldest affiliates. Lastly, since 2000 the Clean and Green, Assessment Law, Health and Welfare and GIS committees were created by the Board of Governors.

As you can see, the AAP has been busy and we will continue to evolve as long as we have members who are involved. All the changes in the assessment profession as well as with the AAP could not occurred without our members and, especially the AAP staff, so thank you!!!!

The 2015 Annual Conference of the AAP will be held at the Seven Springs Mountain Resort April 29 to May 1. The Conference Planning Committee met on January 15th to plan the Annual Conference. Please contact your chapter's education chair or the Conference Planning Committee Chair, Angie Tennies, if you have ideas or suggestions to improve the conference. The Annual Conference is also where the election of officers for 2015-16 will be held. Please contact Nominating Committee Chair, Tony Alu, if you want to nominate a member. In order to serve as an officer, a member must be in good standing and have served one term on the Board of Governors.
I hope everyone enjoys winter and I look forward to seeing you at the Annual Conference.
Sincerely,
JR
Charles "JR" Hardester, CPE



CCAP Legislative Wrap Up

By Jonathan B. Schuck, Chair
Government Information Committee and
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 embarked upon a new year – a year likely to be filled with many new challenges and many new learning opportunities. In addition, a new legislative Session will commence in January 2015. Therefore, it seems appropriate to review some highlights from the 2013/2014 Session.

During the prior Session, the following legislation was introduced: 2520 House bills, 1094 House resolutions, 1479 Senate bills and 502 Senate resolutions. Of these totals 38 House bills, 3 House resolutions and 26 Senate bills were assessment-related. Of the 64 bills introduced, 6 were enacted as of December 4, 2014:

Act 2 (Senate Bill 66)
This act repeals the prior STEB law and redefines STEB under the Community and Economic Development Enhancement Act. Passed 49-0 in the Senate on January 29, passed 196-0 in the House on March 21 and approved by the Governor on April 18, 2013.

Act 94 (House Bill 390)
This act 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. Passed 197-1 in the House on June 10, passed 48-2 in the Senate on October 19 and approved by the Governor on November 27, 2013.

Act 106 (House Bill 391)
This act allows the governing 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. Passed 196-0 in the House on May 15, passed 50-0 in the Senate on November 20 and approved by the Governor on December 18, 2013.

Act 114 (House Bill 1439)
This act 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, 3) has a floor made of soil, crushed stone, matting, pavers or floating concrete slab. Passed 198-0 in the House on June 19, passed 48-0 in the Senate on December 4 and approved by the Governor on December 18, 2013.

Act 130 (Senate Bill 638)
This act 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. Passed 49-0 in the Senate on April 30, passed 195-0 in the House on December 9 and approved by the Governor on December 23, 2013.

Act 159 (House Bill 1440)
This act broadens the definition of "agricultural buildings" to include structures used to grow "agricultural or horticultural products"; a companion to Act 114 of 2013 regarding "high tunnels." Passed 198-0 in the House on June 19, 2013, passed 50-0 in the Senate on October 8 and approved by the Governor on October 22, 2014.

Other Topics of Note
House Bill 2131
This amendment would have removed language stating that the building must be permanently attached to the ground or connected with water, gas, electric or sewage facilities. This would nullify the effect of Judge Leadbetter's

Continued from page 4

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The *AAP Journal* is published four times a year.
Deadline for the Spring 2015 issue is March 6, 2015

Article submissions are welcome.
Please send to:
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New Session *Continued from page 1*

Senate minority leader, and Sen. Vince Hughes (D-Philadelphia) will continue as Appropriations Committee chair. Sen. Wayne Fontana (D-Allegheny) will replace retiring Sen. Richard Kasunic (D-Fayette) as caucus chairman.

Committee chairs will be announced in the coming weeks as well. With the retirement of Sen. Mike Brubaker (R-Lancaster) and Rep. Benninghoff's move to leadership, both the Senate and House Finance Committees will see new chairs. These committees often share jurisdiction with the Senate and House Local Government Committees over bills related to assessment and taxation. While there were no changes that would necessitate a change in chairs in the latter two committees, it is not yet clear whether former CCAP member Sen. John Eichelberger and Rep. Kate Harper will remain in these positions.

The first official session day of the new session for both the House and Senate is January 20, also the day of the gubernatorial inauguration. The General Assembly has also announced that the Governor's budget address is scheduled for Tuesday, March 3; in the first year of a new administration, the governor has the option to deliver his budget proposal the first Tuesday in March rather than the traditional first Tuesday in February.

More details about all of the changes in the House and Senate for the 2015-2016 session, including new legislators, redistricting changes and leadership elections is available on CCAP's Legislative Action Center. Additional resources for connecting with legislators are also available on this web page, or counties can contact Government Relations staff at *PACountiesGR@pacounties.org* for more information.

Legis Wrap Up *continued from page 3*

decision on the valuation of sheds (Pederson v Monroe County Board of Assessment Appeals). This bill was approved by the House Local Government Committee in May 2014 but stalled on the House floor and will be reintroduced during the 2015/2016 Session.

Senate Bill 1322

This amendment was identical to House Bill 2131. It was approved by the Senate Local Government Committee in June 2014 but received no further action in the Senate, and will also have to be reintroduced during the 2015/2016 session.

Assessment Law Reform

A host of diverse legislation pertaining to Assessment law reform was introduced during the 2013/2014 Session, much of which never moved out of committee. I anticipate that much of this legislation will be re-introduced, especially the Property Tax Independence Act (House Bill 76 and Senate Bill 76). Stay tuned for updates on this topic during the first few months of 2015.

Wishing each of you a productive and prosperous new year!

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AAP People & Chapter News

Laurel Mountain Chapter

Congratulations to the chapter's 2015/2016 officers -
President **Steve Gallo** (Allegheny)
Vice President **Melissa Dively** (Bedford)
Treasurer **Kim Steel** (Cambria)
Secretary **Scott Phillips** (Fayette)

We would also like to wish the best of luck to **Robert Price** (Blair) and **Joe Staruch** (Cambria) on their retirements. You have been a pleasure to work with and we hope you enjoy many years of retirement!

North East Chapter

The North East Chapter officers for 2015:
President **Kelley Cosner** (Wyoming)
Vice President **Thomas Button** (Susquehanna)
Sec/Treas **Mary Noldy** (Susquehanna)

North West Chapter

The North West Chapter officers for 2015:
President **Roxanne Randolph** (Clarion)
Vice President **Joseph Galbo II** (Crawford)
Secretary **Emily Weiser** (Clarion)
Treasurer **Dorothy Smathers** (Jefferson)
Board of Gov. Rep **Leslie Lander** (Clarion)

The chapter's 2015 meeting dates are April 17, June 12, August 21 and October 23.

South Central Chapter

The South Central Chapter meets quarterly in March, June, September and December, beginning with the business meetings at 9 a.m., with seminars immediately after the meeting 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.

The South Central officers for 2015 are:
President **Susan Miller** (Adams)
President Elect **Jodi Martin** (Franklin)
Vice President **Ted Conley** (Lebanon)
Treasurer **Dave Appleby** (Adams)
Secretary **Holly Martz** (Dauphin)

South East Chapter

The South East Chapter's 2015 meeting dates are March 11, June 10, September 9 and December 9.

Berks County

Welcome to the county's newest assessment employee, **Terry Caffrey**, CPE, from Easton, PA.

Congratulations to the county's newly promoted assessors - **Tina Schaeffer**, Commercial Assessor III-b, and **Kathe Stanislaw**, Commercial Assessor III!

Dauphin County

Congratulations to **Holly Martz** on receiving her CPE. Holly is Assistant Director of Tax Claim and will also be working in assessment.

Franklin County

Welcome to **Anita Keller**, Franklin County's new Director of Tax Services. Anita comes to the county with 33 years of banking background as retail operations manager. She is anxious to work with the county's new CAMA systems.

AAP People - continued on page 7



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Larry Shubert

Real Property Evaluation Supervisor

Philadelphia County

Name: Larry Shubert

Position: Real Property Evaluation Supervisor

Year in assessment field: 22

County: Philadelphia

Marital status and family: Married with two daughters and four grandchildren

What irritates me most in the assessment business: Investors who buy properties, don't fix them up, charge big rent and then want their market value reduced because of conditions

Most people would be surprised to know: I'm involved in archery and firearms shooting

Biggest challenge as an assessor: dealing with people who think they know more than you about your job

First Job: Police officer

If I couldn't be an assessor, I'd be: a game warden

If I won millions in the lottery, I would: Pay off my family's debt and travel

Favorite food and drink: Beef stew and a volka martini

Favorite vacation: A cruise

Favorite movie: Mash

Three people living or dead that I would invite to dinner: Jack Nicholson, Betty White and Alan Alda

The hardest lesson I ever learned as an assessor was the time: I went to great lengths to get the perfect comparable sales for an appeal hearing only to have the board reduce the property and I took it personally. I have realized over the years that it is not personal.

If I could live in the past for one day, I would change . . . that I would have sat my children down and explained to them why I was leaving their mother.

My best friend: my wife, Barbara

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MEMBERABILIA

Lancaster County

Welcome to new appraiser, **Patricia Atkins**!

Good luck to **Michael MacPherson** on his retirement from the Lancaster County after four years to go back into real estate sales.

Montgomery County

Congratulations to Montgomery County's four newest CPE's and residential assessors: **Lisa Sanft**, **Steve Smith**, **Tony Giudice** and **Mario Raimondi**!

York County

Congratulations to **Brent Bailey** on his marriage to Amanda Markline on December 13, 2014!

Good luck to **Ken Golden**, commercial/industrial appraiser, on his retirement. Ken worked at York County for 18 years and is looking forward to pursuing his interest in art, boating, traveling and spending time with his children and grandchildren. Enjoy your retirement!

Our sympathy goes out to the family of **Gary Layton**, who passed away in November. Gary was a former assessor/team leader for York County and retired in September 2013.

Other AAP News

We are sad to report the passing of **Jett Summersgill,** formerly with Lancaster County, in October 2014. Jett worked for the county and then left for self-employment in the assessment field.

Send Your Chapter & County News!

Don't forget to send your county or chapter news for the next *AAP Journal.* Our next deadline is **March 6**.

Please send your news to **Terry Cochran** at *tcochran@pacounties.org.*

New Law Clean and Green Rollback

On October 22, Governor Corbett signed HB 2278 into law as Act 173 of 2014, which will require unconventional well operators to report production data to the Department of Environmental Protection (DEP) on a monthly basis instead of the current semi-annual requirement.

Under Act 88 of 2010, as amended by Act 35 of 2011, rollback taxes related to oil and gas activity are triggered by information on the well production reports submitted to DEP every six months. To facilitate the ability of counties to determine which wells are newly spud on the production reports, CCAP worked with DEP to have the spud date field incorporated into the production reports in late 2013, which was in place beginning with the report released in February 2014. Act 173 will assure that county assessment offices will now have more frequent information for purposes of determining eligibility and rollback taxes under the Clean and Green program.

The initial report under this law must be filed by March 31, 2015.

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