AAP Journal
Assessors' Association of Pennsylvania

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

Spring 2015
Issue 2 Volume 12

CCAP COUNTY COMMISSIONERS ASSOCIATION OF PENNSYLVANIA
Serving Counties Since 1886

An affiliate of the County Commissioners Association of Pennsylvania

ISSUES RELATIVE TO PARTICULAR ENTITY OWNERSHIPS

William F. Hoffmeyer, Esquire
Founding Partner, Law Firm of Hoffmeyer & Semmelman, LLP

Tenants By the Entirety. This is the manner in which a husband and wife normally (but not always) take title. If either spouse dies, the surviving spouse automatically owns the entire property and neither spouse can convey the property or mortgage the property without the consent and joinder of the other spouse in the execution of the deed or mortgage.

Likewise, any judgment which is entered against only one spouse is not good against the real estate unless the other spouse dies, in which event a judgment previously entered in the Prothonotary's office will immediately become a valid lien against the real estate owned by the surviving spouse effective from the date of its entry even though it may become a first lien over a subsequently entered mortgage signed by both spouses. If a judgment is entered against either a husband OR a wife in their individual capacity while they were married, it is not a lien against property owned by them as tenants by the entireties. However, if they subsequently obtain a divorce and there is not a Court Order concerning equitable distribution, as soon as the divorce is final, any property owned by them immediately and automatically is converted to ownership as tenants in common and, consequently, a judgment entered against only the husband OR the wife would now immediately and automatically become a good judgment against their interest in the jointly owned property upon the granting of the divorce.

The only exception is in the event of a failure of either spouse to pay federal income tax, which can create a lien against the property even though in both names.

Joint Tenants with the Right of Survivorship and Not As Tenants In Common. This is the manner in which two or more persons, not husband and wife, take title to real estate. Either one can convey their interest without the permission of the other tenant(s). If a tenant conveys their interest to a third party, that party will own title as a tenant in common with the other tenants who will continue, as between themselves, to own their interest as joint tenants with right of survivorship and not as tenants in common.

Any tenant may have the jointly owned property partitioned by instituting an Action In Partition in court, which means the property, if possible, can be actually physically divided by the Court and, if it cannot be so divided, the Court will order its sale with the proceeds divided among the tenants.

The tenant's interest may be seized and sold by their creditors in execution if a judgment has been obtained against that particular tenant. A joint tenant can also mortgage their interest or have a judgment entered against them in the Prothonotary's office.

Tenants In Common. Is the manner in which two or more people (not normally husband and wife) hold title to property if survivorship is not desired.

Persons who are not married to each other automatically take title as tenants in common unless the deed specifically states that

Continued on page 4

Ideas for You

RID YOUR SPEECH OF WEAK WORDS

Inject power into your remarks by eliminating words or phrases that weaken your message. You already know not to apologize needlessly. Here are some less obvious but equally important keys to communicate with clarity and force:

1. Skip the minimizing. Beware of beginning a conversation by saying, "I only want to talk about . . . ." This leads listeners to think that your comments are trivial, when in fact you want to make a critical point. Instead, say, "I'd like to discuss . . . ."

2. Avoid the waffling "might." When you respond to a request by saying, "I might be able to do that," you create more problems than you solve. It's better to make a promise forthrightly.

3. Project confidence, not doubt. By telling an employee, "If you can get to that today, we can rest easy," you're dropping a not-so-subtle hint that you want it done. A clearer alternative: "When you complete that today, we can rest easy."
"If" introduces the possibility something may not occur. Using "when" conveys your faith that others will follow through-and signals that the task really matters to you.

— Adapted from the Secret Language of Influence, Dan Seidman, AMACOM.

What's Inside

President's Message, Legislative Update, AAP People

AAP OFFICERS

Charles "JR" Hardester, CPE
Lawrence County
President
430 Court Street
New Castle, PA 16101-3503
(724) 656-2191
chardester@co.lawrence.pa.us

Melissa Border, CPE
Bedford County
President Elect
200 S. Juliana St Suite 104
Bedford, PA 15522-1772
(814) 623-4842
mborder@bedfordcountypa.org

Angelia Tennies, CPE
McKean County
Vice President
500 W. Main Street
Smethport, PA 16749-1149
(814) 887-3215
astennies@mckeancountypa.org

Larry Shubert, CPE
Philadelphia County
Treasurer
Office of Assessment
601 Walnut Street - Suite 300 W
Philadelphia, PA 19106
(215) 686-7680
larry.shubert@phila.gov

Deborah Crawford, CPE
Tioga County
Secretary
118 Main Street
Wellsboro, PA 16901-1444
(570) 723-8112
dcrawford@tiogacountypa.us

Anthony Alu, CPE
Luzerne County
Immediate Past President
County Courthouse
200 N. River Street
Wilkes Barre, PA 18711-1004
(570) 825-1869
anthony.alu@luzernecounty.org

AAP COMMITTEE CHAIRS

Larry Shubert, CPE
Philadelphia County
AAP Journal Editor
Office of Assessment
601 Walnut Street - Suite 300W
Philadelphia, PA 19106
(215) 686-7680
larry.shubert@phila.gov

Jonathan Schuck, CPE
Chester County
Government Information Chair
313 W. Market Street, PO Box 2748
West Chester, PA 19380-0991
(610) 344-6147
jschuck@chesco.org



President's Message

It's hard to believe how fast time flies and that this will be my last President's Message. It has been a pretty quiet year for our Association and the assessment profession in general. Even though there has been a change in the administration in Harrisburg, we can expect some of the same bills to be introduced this year. Senate Bill 4 will most likely go on the ballot as a constitutional amendment to give the legislature the ability to determine what is a purely public charity. Also, you can expect another version of property tax relief to be introduced as well as a severance tax on oil and gas drilling.

This year's Annual Conference will be held at the Seven Springs Mountain Resort. We have a variety of new classes combined with some oldies but goodies, as well as classes that haven't been taught in a while. Wednesday evening will be our theme night. Wear your favorite sports team jersey! We will also be having the famous Seven Springs BBQ and our education auction. I encourage each county to bring items to be auctioned off to help benefit the AAP's mission of education. I hope to see everyone there!
It has been an honor and my privilege to have served this great association for the past year. I would like to thank the Executive Board as well and the Board of Governors for their dedicated service. I would also like to thank the committee chairs for staying on top of their respective topics. Finally, I could not say thank you enough to Terry, Lori, Doug and the rest the AAP staff for all the hard work they do to keep this Association afloat.

Finally, I hate to end on a somber note, but many of you may be aware that former AAP Solicitor Alfred K. Hettinger passed away on January 3, 2015. Al was a pioneer for the assessment profession. Serving as AAP Solicitor for many years, he was instrumental in helping to establish the standards for the CPE license and the original common level ratio 15% rule. Al was always one of the most popular speakers at AAP conferences where he would keep you entertained with his literary quotes and his political one-liners. Make sure you remember "your mind cannot absorb when your tush cannot endure." Al was also involved in many assessment cases in the Commonwealth, most notoriously the Guthrie Clinic case. Al was truly a great man and an inspiration to many. Lastly, make sure you remember "Hettinger's first law of taxation" - everything is taxable unless it is exempt! Al will be missed!!!!

Sincerely,

JR Hardester
AAP President



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*, the vestiges of winter should be melted and the first signs of spring should be bursting forth. With the transition of seasons in progress, I hope this update finds you healthy, safe and enjoying the warmer weather.

During the first two months of the 2015/2016 session, more than 1,400 bills/resolutions have been introduced, 16 of which pertain to assessment-related matters. Of the 16 pertinent bills/resolutions, nine bills represent familiar legislation re-introduced from the 2013/2014 Session. I do not anticipate significant activity on many of these bills in the near future. The Legislature is likely to be focused on budgetary matters subsequent to release of the Governor's budget on March 3. However, following is a summary for your reading pleasure:

House Bill 173/Senate Bill 4 *
This Constitutional amendment would allow the General Assembly to establish uniform standards and qualifications which would be the criteria to determine qualification as institutions of purely public charity. House Bill 173 currently in the Finance Committee and Senate Bill 4 passed 30-19 on February 17 and currently in the House Finance Committee.

* This amendment passed during the 2013/2014 Session (Resolution No. 2) and must pass again during the 2015/2016 Session before placement on ballot for electorate vote. This topic has received substantial media coverage over the past two months.

Senate Resolution 28
The General Assembly will form a Joint Select Committee to examine, investigate and complete a study of the laws regarding tax exemptions provided to institutions of purely public charity. The committee will determine if the laws of the Commonwealth need to be revised to achieve the appropriate balance between the cost of services provided by local governments and the protection of our public charities.

House Bill 321/Senate Bill 530
This amendment would make the Assessors Certification Act applicable to counties of the first class. Refer to House Bill 408 and Senate Bill 385 from the 2013/2014 Session. Both bills were recently introduced.

House Bill 147
This Constitutional amendment would increase the maximum exclusion amount to 100% of the assessed value of each homestead property within the taxing jurisdiction. Refer to House Bill 125 from the 2013/2014 Session. Passed 200-0 in the House on February 24 and currently in the Senate Finance Committee.

House Bills 207/236/277/708 and Senate Bills 88/537
These bills contain various amendments regarding property tax reform and relief for senior citizens as well as funding of Property Tax Relief Fund. No activity beyond introduction of bills. We will provide future updates if there is activity.

AAP STAFF

Douglas E. Hill
Executive Director
PO Box 60769
Harrisburg, PA 17106-0769
(717) 526-1010 x 3115
fax (717) 526-1020
dhill@pacounties.org

Terry Cochran
Deputy Director
PO Box 60769
Harrisburg, PA 17106-0769
(717) 526-1010 x 3334
fax (717) 526-1020
tcochran@pacounties.org

Lori Lawyer
Administrative Assistant
PO Box 60769
Harrisburg, PA 17106-0769
(717) 526-1010 x 3112
fax (717) 526-1020
llawyer@pacounties.org

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

Article submissions are welcome.
Please send to:
Larry Shubert, CPE
Philadelphia County
Journal Editor

Publication Disclaimer
The information provided in this publication is not intended to take the place of professional advice. Readers are encouraged to consult with competent legal, financial, or other appropriate professionals. Statements of facts and opinions expressed in this publication, by authors other than Association staff and officers, are the sole responsibility of the authors and do not necessarily represent an opinion or philosophy of the officers, members and staff of the Assessors' Association of Pennsylvania (AAP). No endorsement of advertised products or services is implied by AAP unless those products or services are expressly endorsed, or are owned or managed by the Association programs, or our affiliates. This publication may not be reproduced, modified, distributed, or displayed in part or in whole, by any means, without advance written permission of AAP. Please direct your requests to Debra S. Tingley, APR. *Note:* As part of its copyright agreement, the AAP grants the author the right to place the final version of his/her manuscript on the author's home page, subject to AAP's standards, or in a public digital repository, provided there is a link to the AAP website.

Continued from page 1

they are taking with right of survivorship. If one tenant dies, that tenant's interest passes to their heirs and not to the surviving tenant. Also, any tenant can either convey their interest to a third party or have the jointly owned property partitioned through an Action of Partition (the same as tenancy with survivorship) and any tenant's interest may be sold by their creditors in execution after a judgment has been entered against them in the Prothonotary's office.

Tenants In Co-Partnership. This is the manner in which two or more persons who have formed a partnership hold title to property. It is very important to understand that a partner, individually, cannot convey or encumber any particular share of the property since a partner's interest in the partnership is considered to be personal property, regardless of whether the assets which the partnership owns are real estate or personal property. Consequently, a judgment creditor of a partner in the partner's individual capacity and not as a partner may not levy upon or attach any of the partnership assets nor the partner's interest therein and, consequently, the partnership assets may be levied upon and attached only to collect a partnership debt as a result of a judgment entered against the partnership itself.

Limited Partnership. Partnership real estate is not liable for the debts of the individual partners. The individual partners have no specific interest in the real estate. A limited liability partner is only liable up to the amount of their contribution to the partnership. It is the general partner who is liable for the debt of the limited liability partnership.

Limited Liability Company. Neither the Members nor the managers of a limited liability company are liable for the debts of the LLC. Property transferred to or acquired by a limited liability company becomes property of the company and no Member has any interest in the specific property of the company. Judgment obtained against an individual Member in their personal capacity is not a lien against property by the LLC.

William F. Hoffmeyer, Esquire, is a founding partner in the Law Firm of Hoffmeyer & Semmelman, LLP concentrating his practice on real estate and zoning law, corporate, estate planning, decedent's estates, and elder law. He also serves as an expert witness in real estate as well as professional malpractice in the legal, real estate and title insurance fields and matters relevant to defects in real estate titles.

Half-Price IAAO Membership Ends December 31, 2015

IAAO offers half off membership discounts to new members (or to former members who have lapsed for at least two years). This discount ends December 31, 2015. Also, if you join in the fourth quarter (October - December), new members can get up to three months of membership for FREE! Don't delay in taking advantage of this incredible offer!

Remember: You must write the name of one of the AAP's IAAO reps in the referral section of the special half-price membership application for new members to get this incredible deal. Our reps are **JR Hardester**, Lawrence County, and **Joan Righter Price**, Montgomery County.

We will also have applications available at the AAP Annual Conference, April 29 to May 1 at the Seven Springs Mountain Resort.

INFOCON CORPORATION
Celebrating 39 Years 1976 - 2015

172 Gateway Road, P.O. Box 568
Ebensburg, Pennsylvania 15931-0568
Telephone: (814) 472-6066, Fax: (814) 472-5019
E-Mail - infocon@ic-access.com Web Site - www.infoconcorporation.com
Providing County, School and Municipal Governments.....

Consulting	On-Line Computer Services	Document Imaging Services
Tax Printing Service	Mailing Services	Microfilm Services
Tax Claim Services	Forms and Supplies	Digital Scanning Services

EST EVALUATOR SERVICES AND TECHNOLOGY, INC.

Software and consultation solutions
that work for local government.
1225 South Main Street, Suite 204
Greensburg, PA 15601-5370
T: 1.800.569.6022
F: 1.855.500.6022
exec@evalsvs.com

AAP People & Chapter News

North Central Chapter

The North Central Chapter officers for 2015 are:
President **Kristin Montgomery** (Sullivan)
Vice President **Jennifer Pettina** (Centre)
Secretary **Tiffany Kaseman** (Northumberland)
Treasurer **Deb Crawford** (Tioga)

North West Chapter

The chapter's 2015 meeting dates are 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.

South East Chapter

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

Berks County

Congratulations to **Brenda Shaw** (AAP past president) who has been named the county's Real Estate Director.

Chester County

Congratulations to **Jonathan Schuck** who was appointed as Chester County's Director of Assessment/Tax Claim in December 2014.

The county also has a few retirements to announce - Chief Assessor **Joseph Finnaren** is retiring on May 1 and **Jeffrey Laudenslager** retired on January 1.

The county is pleased to welcome our two newest assessors - **Ruth Troop** and **Tom King**.

Philadelphia County

Congratulations to **Michael Piper** who was promoted to Chief Assessment Officer for Philadelphia County! Welcome to **Herman Siewert**, the county's new Deputy Administrator. *Herman was formerly with Montgomery County.*

Congratulations to Philadelphia's newest CPE's: **Damon Blanks**, **Jaime Cicco**, **Melodie Emeran**, **Gogol Kalatschinow**, **Anil Kuruvila**, **Peter Monzo**, **Kimberly Serafine**, **Bernice Washington** and **George Weiss**.

Tioga County

Congratulations to Tioga County's newest CPE - **Michael Connolly**!

Send Your Chapter & County News!

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

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





John Innocenzi
Senior Appraiser
Erie County

Name: John Innocenzi

Position: Senior Appraiser

Year in assessment field: Officially 32 years; 37 years overall with the County of Erie.

County: Erie

Marital status and family: Been there done that but will do it again, Engaged to Brenda (she's put up with me longer than my ex)… My son Michael (21) is graduating from Penn State this spring with a degree in civil engineering and will be moving to the Philadelphia area in May (hey Philly assessors - he needs an apartment). My daughter Rachel (19) is attending Penn State Behrend here in Erie.

What irritates me most in the assessment business: Politics, bad policies, mean people and worse yet, mean dogs.

Most people would be surprised to know: I ran for Millcreek Twp. tax collector in 2001 (yep, during 9-11); I remember how people wouldn't even answer their doors. I got beat by somebody with three last names.

Biggest challenge as an assessor: Hmmm, that's a tough one; to me, it's kind of a process. There is so much to learn - new technology, new legal precedents, ever changing property values etc. Education is so important! Many of the classes offered by the AAP over the years that I have taken were vital to me personally.

First Job: Microfilming county records in the summer of 1978. I made $781 that year.

If I couldn't be an assessor, I'd be: A teacher. I was actually accepted to Penn State in 1978 but things worked out rather well for me to say the least. I'm actually hoping to do a little teaching with/for the AAP.

If I won millions in the lottery, I would: Probably not see 60

Favorite food and drink: I think I pondered over this one the longest - as you get older food becomes one of life's highlights (I said ONE of life's highlights). If it was a last supper kind of thing, I'd go surf (king crab) and turf (bone in filet) with a good hearty cabernet.

Favorite vacation: When I took my kids to Disney World around 2006, I totally splurged - five star accommodations, etc. What an awesome place! I will definitely go back someday.

Favorite movie: Forest Gump. I've seen it at least 20 times.

Three people living or dead that I would invite to dinner: Without question my father and mother; I could care less about # 3. Maybe I'd invite some renowned dead chef to cook for us!

The hardest lesson I ever learned as an assessor was the time: I really don't have just one, but let's just say I alluded to it above…politics, better known as the Good Old Boys Club. Nothing worse than doing your job for an appeal or court case and finding out the deal was already done before the hearing. Happens all the time!

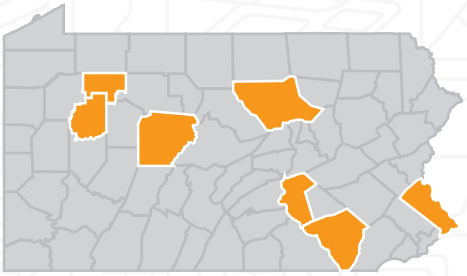
If I could live in the past for one day, I would change . . . All of my investments

My best friend: Without a doubt…my son. Sigh!!!…See above. I'm going to miss him.

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

MEMBERABILIA

DEVNET



The Leading Option for Integrated Mass Appraisal & Assessment Software

DEVNET's integrated Edge™ software values and collects for over 4.5 million parcels throughout the United States and Canada. DEVNET dedicates itself to creating a customized, personal experience for each client. Edge™ is the solution to make your operation more efficient and productive.

COMPLETE SYSTEM INTEGRATION
ALL INCLUSIVE PRICING
INDUSTRY LEADING SUPPORT

info@devnetinc.com | (866) 4-DEVNET
www.devnetinc.com

2015-16 Education Calendar *

2015 AAP Annual Conference
April 29 to May 1
Seven Springs Mountain Resort

USPAP Course (7 hours)
This is a non AQB certified course only for the recertification of CPEs and is not applicable for residential, general or broker/appraiser recertification.
May 28
CCAP Office, Harrisburg

Act 28
May 29
CCAP Office, Harrisburg

CPE Review Course
June 8 – 10
CCAP Office, Harrisburg

Fall 2015 CPE Classes
Ramada Inn, State College
Intro - September 14 – 18
Site/Market - September 22 – 25
Cost - September 28 – October 2
Income - October 6 – 9

AAP Fall 2015 Conference
November 5 – 6, 2015
Omni Bedford Springs, Bedford

CPE Review Course
November 30 – December 2, 2015
CCAP, Harrisburg, PA

Spring 2016 CPE Classes
CCAP Office, Harrisburg
Intro - March 7 – 11
Site/Market - March 15 – 18
Cost - April 4 – 8
Income - April 12 – 15

2016 AAP Annual Conference
May 4 to 6
Hilton Harrisburg, Harrisburg

Fall 2016 CPE Classes
Ramada Inn, State College
Intro - September 19 – 23
Site/Market - September 27 – 30
Cost - October 3 – 7
Income - October 11 – 14

** Check the AAP website, www.paassessors.org, for more details.*

PO Box 60769
Harrisburg, Pennsylvania 17106-0769
(717) 526-1010
fax (717) 526-1020