AAP Journal
Assessors' Association of Pennsylvania

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

Spring 2018
Issue 2 Volume 15

CCAP
COUNTY COMMISSIONERS Association of Pennsylvania

An affiliate of the County Commissioners Association of Pennsylvania

Neighborhood Delineation, Coding and Valuation

By Kendall "Scott" Phillips, CPE, Assistant Valuation Manager
Allegheny County Office of Property Assessment

Neighborhood delineation, what is it, and how does it affect the value? These questions frequently come up in our profession and are the reason for this article.

Well-defined neighborhoods are essential in the use of creating valuation models as well as to provide better utilization of staff resources. This allows for comparing areas and developing ratings which are utilized for modeling purposes. enables our assessment offices in providing more efficient and useful ratio studies and other statistical analysis, which helps the assessor in ascertaining whether there is assessment uniformity by area across the county. According to the IAAO – "The neighborhood boundaries must be delineated for the purpose of analysis." *Property Valuation, 2nd addition, pages 54-55*.

Let's pause for a moment and define "neighborhood." The Real Estate and Appraisal Dictionary define a neighborhood as "A group of complimentary land uses." The IAAO definition of neighborhood is, "An urban or suburban residential or commercial district having such common characteristics that it has a distinctive identity that sets it apart from adjacent areas." As CPEs and professionals in our field, we all know that neighborhoods are delineated into valuation areas by market areas, zoning, use, economic areas, school districts, city boundaries, geographic boundaries, etc. And, they are always changing. The question is, how do we as assessment professionals use neighborhood delineation for valuation purposes?

After neighborhoods are delineated and all the forces that influence value are considered, we can then assign a neighborhood code. This code places the property under valuation into a valuation area or neighborhood which in return affects the value placed on the property. We want the property valued with similar properties, which is basically what the neighborhood code does - label each parcel within a specific valuation area. Although the delineation process is the primary function of the mass appraisal process, they remain a critical part of the assessment process well after the reassessment is complete.

In conclusion, whether we are the mass appraisal company assigning the neighborhood code, the assessor in the field, or management reviewing the incoming work collected by the assessor, what neighborhood we choose absolutely affects the final valuation. So, remember, correct and complete data are very important in the valuation process, but equally important, is the placement into the correct neighborhood code.

AAP Education Calendar

2018 Annual Conference*
April 25 - 27
Radisson Hotel Valley Forge
Valley Forge Casino Resort

Spring 2018 CPE Review
CCAP Office, Harrisburg
June 18 - 20

Fall 2018 CPE Classes
Courtyard by Marriott
State College
Intro - September 10 – 14
Site/Market - September 17 – 21
Cost - September 24 – 28
Income - October 1 – 5

2018 Fall Conference
November 15 -16
Kalahari Resort

Fall 2018 CPE Review
CCAP Office, Harrisburg
November 28 -30

** Registration is open for the the Annual Conference classes. Check the AAP website, www.paassessors.org, for more details*

What's Inside

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President's Message

Hello Everyone,

Happy Easter or if you received the *Journal* after Easter, Happy Belated. This is my last President's message as Deb Crawford from Tioga County will be taking over as your new President. It was an honor and pleasure to serve as your President. I want to thank everyone for their cooperation and support during my term and a special thanks to our Executive Board, Board of Governors and support staff.

As you may know, I was fortunate to attend a Leadership Symposium conducted by the IAAO in Kansas City. After three days of presentations, round table discussions, and informal conversations with the IAAO folks, I came to the conclusion that we have THE BEST or one of the best organizations in the United States. I had a chance to discuss some issues that we were having in PA and the IAAO folks graciously accepted my invitation to come and visit us. On March 6th Deb Crawford, Mark Kellerman, JR Hardester, myself and members of the Philadelphia County Assessment Office met with IAAO Executive Director Ron Worth and President Elect Tim Boncoskey. The three hour meeting was very productive on both sides so look for good things happening between the IAAO and the AAP.

Assessment bills HB 1890, HB 1990 and HB 1991 all passed out of the House Local Government Committee on March 14th and were to be given first consideration. The Self Evaluation Tool Committee has been working diligently over the Fall and Winter months and everything looks good to have this manual completed by the end of the month.

We have a new award this year, The Matylda Zurowska Hudak Award. She was an assessor from Scranton and a founding member of the National Association of Assessing officers which eventually became the IAAO. The award recognizes a woman who is making significant contributions to the assessment profession. Both the AAP and IAAO have named awards after her for 2018.

Still waiting for the Senate to act on Senate Bill 689 which would increase the membership of the State Board of Certified Real Estate Appraisers to include two CPE's. Looking forward to seeing everybody at the conference in Valley Forge. Just a reminder that the Education Auction will be held on Wednesday April 25th, so please don't forget to bring your items. Also every year it seems like pulling teeth to fill out a nomination award form for worthy individuals so please nominate a worthy person. In closing, I hope you and your family have a great Spring and Summer and remember to stay safe. Adios.

Larry from Philly

P.S. Condolences to all my Pittsburgh Steelers fans - Fly Eagles Fly!

Larry Shubert, CPE, AAP President



Legislative Update

By Jonathan B. Schuck, Co 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.

So far this session, 4086 bills/resolutions have been introduced, 57 of which pertain to assessment-related matters. Since my December 2017 update, there has been limited activity on three bills of particular interest and one newly introduced bill. Following is a summary for your reading pleasure:

Senate Bill 950/House Bill 1890

This Act would create a Voluntary Real Estate Sales Verification Form Pilot Program with the goal of determining if the real estate sales validation process would be more accurate if a uniform Real Estate Sales Verification Form was used. The County Commissioners Association of Pennsylvania, in cooperation with the AAP, the State Tax Equalization Board (STEB) and the Local Government Commission (LGC) have developed the form, instructions for completion, and implementation guidelines. No fee can be charged to any person for any costs associated with the pilot program and the use of the forms in any assessment-related proceeding is prohibited. Introduced in the Senate 1/29/2017 and received first consideration on 1/23/2018. Introduced in the House on 10/25/2017.

Senate Bill 1007/House Bill 1990

This amendment would clarify what types of corrections may be made during an informal review of property value. It sets training requirements for members of Boards of Appeal and auxiliary boards who do not hold a CPE. It sets the conditions under which county commissioners may create auxiliary boards and states that auxiliary boards may not hear exemption appeals. It also allows for the creation of pools of qualified residents who may serve as auxiliary board of appeals members. Introduced in the Senate on 12/28/2017 and in the House on 12/29/2017.

Senate Bill 1006/House Bill 1991

This bill would strengthen provisions of current assessment law on proper and timely submission of building permits to county assessment offices. It also allows for the creation of a county improvement certification form which would be submitted to the assessment office by persons making substantial improvements to their property regardless of whether a building permit is required. It provides for a civil penalty for those who fail to submit the form. Introduced in the Senate on 12/28/2017 and the House on 12/29/2017.

House Bill 2094

This amendment would add language that states, "a fraternal organization operating under the lodge, council or grange system that qualifies for exemption from taxation . . . and has been operating in the Commonwealth with a state governing body for at least 100 years shall be deemed an institution of purely public charity". Introduced in the Finance Committee on 2/26/2018.

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The *AAP Journal* is published four times a year.
Deadline for the Summer 2018 issue is June 6, 2018.

Article submissions are welcome.
Please send to:
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AAP People & Chapter News

South Central Chapter

The South Central Chapter meets quarterly - March, June, September and December. Each meeting begins with the 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.

Congratulations to the chapter's new slate of officers for 2018:
President - **Dave Appleby**, Adams County
President Elect - **Holly Martz**, Dauphin County
Treasurer - **Patricia Atkins**, Lancaster County
Secretary - **Rachael White**, York County

The SCCAAP board members for 2018 are **Nancy Moser**, County; **Cathy Waters**, Cumberland County; **Dennis Kent**, Dauphin County; **Brandi Stevens**, Franklin County; **Michelle Sowers**, Fulton County; **Patricia Atkins**, Lancaster County; **Theodore Conley**, Lebanon County; **Randy Waggoner**, Perry County, and **Jay King**, York County

South East Chapter

The South East Chapter's 2018 meeting dates are June 27, September 26 and December 5. The chapter meets at Indian Valley Country Club. For more information, please contact Mark Jackowski, CPE, at (215) 348-6219 or *keyjazz5@hotmail.com*.

North East Chapter

The North East Chapter's 2018 meeting dates are June 8, September 14, and December 7.

North West Chapter

The North West Chapter's 2018 meeting dates are April 13, June 8, August 17 and October 19.

Chester County

After more than 25 years of service, **Jim Ray** retired from the Chester County Assessment Office. He will be missed! Jim has served on the AAP board as the South East chapter representative and currently serves as the Policies and Procedures Committee co chair.

Luzerne County

Congratulations to Luzerne County's two newest CPEs - **Joe Mazzola** and **Patti Brooks**.

Send Your Chapter and 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*.

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Randy Waggoner

Chief Assessor

Perry County

Years in assessment field: 33 years

Marital Status and family: Married to wife Connie with two children and seven grandchildren

What irritates me most in the assessment business: Adults acting like children, playing games with me.

Most people would be surprised to know: That I'm a certified lay speaker at my church and I preach three or four times a year.

Biggest challenge as an assessor: Convincing our commissioners to do a reassessment.

First Job: Ride operator at Willow Mill Amusement Park.

If I couldn't be an assessor, I'd be: In the ministry or a teacher.

If I won millions in the lottery, I would: Pay off all debts for me and my family.

Favorite food and drink: Burgers on the grill and a cold beverage.

Favorite vacation: Sitting at my cabin or standing in a trout stream with my grandkids.

Favorite movie: Mystery Alaska or Heartbreak Ridge.

Three people living or dead that I would invite to dinner: My mom, Abraham Lincoln and Simon Peter

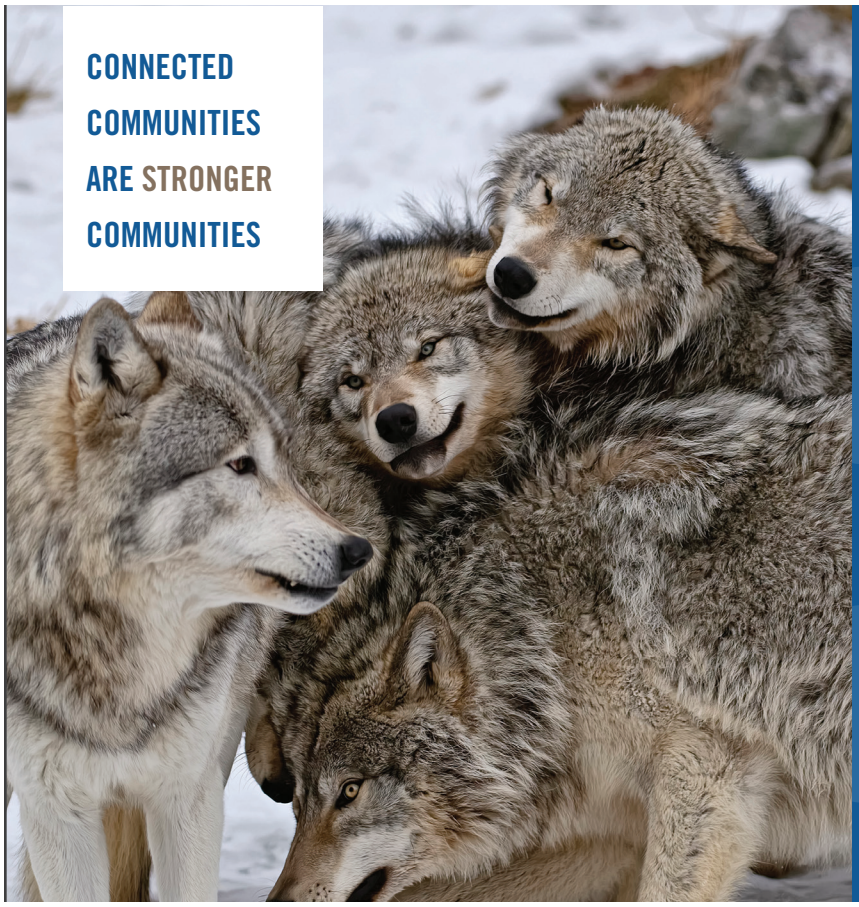
The hardest lesson I ever learned as an assessor was the time: I photographed the wrong building for an appeal.

If I could live in the past for one day, I would change... How much time I spend with my parents.

My best friend: My wife Connie, "The Brothers", JR Hardester, Mike Russel and Gene and Cindy Porterfield

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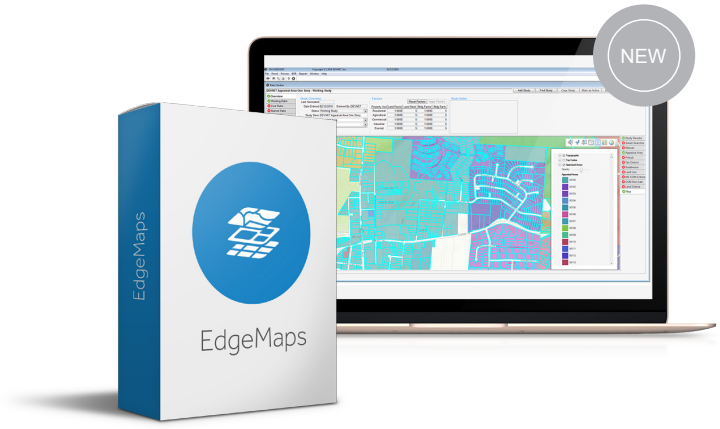
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County Corner! - Wesmoreland County



Westmoreland County Courthouse

Westmoreland County was formed by an Act of Assembly, approved by Governor Richard Penn, on February 26, 1773. It was the last county established under British rule before the American Revolution. The Act also designated that the court shall be held at the house of Robert Hanna until a courthouse could be built. The first courts of the county were held at Hannastown on April 6, 1773.

Westmoreland was a mother county to what became several other counties that we know today. At this time it not only included Allegheny, Fayette, Greene, and Washington, but also parts of Beaver, Armstrong, and Indiana. Westmoreland County originally covered a huge area.

The town was burned by Indians on July 13, 1782, but the temporary courthouse was not destroyed. The movement to select a permanent county seat started on December 10, 1785 and resulted in the selection of Newtown, now Greensburg. A log courthouse was built on the ground which has since been used for same purpose, and upon which stands the present structure. The courthouse was a temporary structure and in 1796, the erection of a new more permanent brick building was begun. It was not completed until 1801.

The cornerstone of the third courthouse was laid on October 24, 1854. It was a two story sand -stone structure, 62 x 130 feet, cost was $90,000. The structure stood until summer of 1901 when it was raised for the erection of the present building. The structure that is presently standing was erected in 1906. This four-story imposing architecture can be seen from several approaches to the county seat. It's central dome stands 175 feet above ground!

The county historical sites include Bushy Run Battlefield, Compass Inn Museum, Fort Ligonier, Historical Hanna House, St Vincent Museum and West Overton Museum. The county also has many covered bridges still standing on it's rural scenic routes.



Seton Hill University

The county is currently home to four colleges and universities - Westmoreland Community College, Seton Hill University, Saint Vincent College and University of Pittsburgh Greensburg campus.



Forbes State Park

The county's parks and outdoor recreation areas include Great Valley Passage and bike trail, Powdermill Nature Reserve, Wilderness Wildlife Museum, Youghiogheny River Trail and county and state parks.

Westmoreland County is known for its beautiful, scenic state parks which include Linn Run State Park, Laurel Summit State Forest, Keystone State Park, Laurel Mountain State Park, Bushy Run and Forbes State Forest.



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