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Correcting a Mathematical Error or a Spot Reassessment?

The debate may have finally been resolved.

Jeff Engle, AAP Solicitor

For years practitioners of real estate taxation and tax assessment offices across the 67 counties of the Commonwealth have hotly contested the notion that a tax assessment office may reassess a parcel and any improvements based upon a clerical or mathematical error. Statutorily, the rule of strict and liberal construction provides, in relevant portion that laws imposing taxes are to be strictly construed. 1 Pa.C.S.A. § 1928(b)(3). A "spot reassessment" occurs when a parcel of land or improvement is increased disproportionately among properties similarly situated and it is not conducted as part of countywide revision or assessment of taxes. 53 Pa.C.S. § 8802 (Consolidated County Assessment Law). Many practitioners will generally cry foul when their client's property is reassessed at a higher amount because the county tax assessor has discovered that the square footage of a home has been determined incorrectly or there exists some discrepancy that is discovered either intentionally or unintentionally about a parcel's size or the nature of the improvements situated thereon.

What's a "clerical error?"

A clerical error is a human error. It occurs when a field assessor or staff member of a tax assessment office incorrectly enters a number into the county tax rolls for a parcel that incorrectly states the total square footage for the land or the improvement. It may result in an increase or a decrease in taxes. For example, the number 1,000 is incorrectly entered or transcribed as 10,000. Although the amount that can be ascribed to a decrease in taxes is only six years, or from the date the error has occurred, whichever is less. 53 Pa.C.S. § 8816(a).

What's a "mathematical error?"

A mathematical error is an arithmetic error. It applies to the process and science that treats properties, in terms of quantity, from an arithmetic, geometric, or algebraic method. For instance, a field assessor measures a home's square footage as 40 by 80 and derives a number of only 2,800. When the appropriate measurement should be 3,200 square feet. The Uniformity Provision of the Constitution[1] would be violated if this individual were permitted to be continually assessed at a lower square footage amount when his neighbors, similarly situated, are being assessed on their total mathematically correct square footage.

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[1]Const. Art. 8, § 1

§ 1. Uniformity of taxation

All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws.

Renumbered from Art. 9, § 1, July 7, 1967

Amended April 23, 1968.

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AAP Education Calendar

2019 Fall Board Meeting
Hershey Lodge
November 6

2019 Fall Conference
Hershey Lodge
November 7 - 8

CPE Class Review
CCAP Office, Harrisburg
December 2 - 4

Spring 2020 CPE Classes
CCAP Office, Harrisburg
Intro - March 9 - 13
Site/Market - March 16 - 20
Cost – March 23 - 27
Income – March 30 – April 3

2020 Annual Conference
Holiday Inn Harrisburg/Hershey
May 5 – Board Meeting

May 6 – 8 Conference

Fall 2020 CPE Classes
CCAP Office, Harrisburg
Intro – Sept 14 - 18
Site/Market – Sept 21 – 25
Cost – Sept 28 – Oct 2
Income – Oct 5 - 9

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

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President's Message, Legislative Update, County Corner, AAP People

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President's Message

Hello Everyone,

Summer has passed by quickly and now we're enjoying fall and all the associated activities. I'm hoping fall will last a little longer in North Central PA than it did last year. Where I live, we didn't have time to clean up our fallen leaves before we were blanketed with snow.

In my last message I discussed the three bills remaining in the Local Government Commission's Assessment Reform Task Force Legislative package. I'm pleased to say that HB 1032, providing for the appointment of two Certified Pennsylvania Evaluators to the State Board of Certified Real Estate Appraisers, HB 1033, defining qualifications and training of revaluation company personnel and Certified Pennsylvania Evaluators, and HB 1034, providing greater accountability for permit information and authorizes counties to enact reporting ordinances passed the House by a combined vote of 593-7. All three bills were sent to the Senate and are in committee.

The Act 155 Board of Assessment Appeals training modules are coming together well. Our workgroup consists of twenty people who have been meeting on a regular basis to put together the required nine hours of training. Our goal is to have the initial instruction materials completed this fall since the Act takes effect on January 1, 2020. However, our work will go on after that as case law and legislative changes will require constant updating of the class material.

I had the opportunity to attend the CCAP Annual Conference August 4-7 in Reading. It began with the Board of Directors Meeting held on Sunday morning and ended for me on Tuesday evening with the dinner and awards ceremony. Sunday afternoon there was a joint meeting of the Assessment and Taxation Committee (of which I am an ex officio member) and the Agriculture Committee of which Deb Crawford is also an ex officio member. An overview of Clean and Green was presented followed by a discussion of CCAP's Clean and Green policy position. It was agreed that additional discussions and education need to occur prior to further policy recommendations. It is our goal to establish a small group from the AAP to work with a small group of commissioners in order to achieve a united goal in policy recommendations. During the awards ceremony, Danette Magee of the Local Government Commission and Doug Hill, CCAP Executive Director, both received the 2019 Friend of County Government Award. Danette has been involved in many assessment related projects with the AAP and has proven to be an invaluable asset to our association. Doug is preparing to retire after nearly 36 years of outstanding service to counties and their residents. Both are well deserving of this honor.

I'd also like to congratulate Lisa Schaefer who has been named to replace Doug Hill as CCAP's new executive director. The AAP has had a great working relationship with Lisa for many years and we look forward to that continuing.

I hope everyone enjoys their fall and look forward to our Fall Conference at Hershey Lodge.

Sincerely,
Mark, AAP President



Legislative Update

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 should be enjoying the relative coolness of early fall weather. I hope this season is filled with events and memories that refresh you both professionally and personally.

Overall, there has been limited legislative activity since early June as elected officials have been primarily focused on campaign activities in their home districts.

However, there was some late June activity on the following bills, which represent recommendations that came from the work of the Local Government Commission's Property Assessment Reform Task Force and were originally introduced during the 2017/2018 Session.

House Bill 1032/Senate Bill 491
This amendment would increase the size of the State Board of Certified Real Estate Appraisers from eight to ten. Six of the members would be certified real estate appraisers, two would be certified Pennsylvania evaluators and two would be public members. An appointee can be both a certified real estate appraiser and a certified Pennsylvania evaluator, but the appointment has to specify in which capacity they are being appointed. The House bill passed 200-0 on 6/18/2019 and the Senate bill received its 2nd consideration on 5/7/2019.

House Bill 1033/Senate Bill 492
This amendment would change the definitions of "assessor", "Certified Pennsylvania Evaluator" and "revaluation company" and add definitions for "property valuation model" and "revaluation company personnel". It also would require that all persons responsible for the valuation of real property for ad valorem taxation purposes be certified. This now includes people employed by revaluation companies who are directly responsible for valuation of real property or the development of a property valuation model. The House bill passed 197-3 on 6/18/2019 and the Senate bill received its 2nd consideration on 5/7/2019.

House Bill 1034/Senate Bill 493
This amendment 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 county assessment office by all 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. The House bill passed 196-4 on 6/18/2019 and the Senate bill received its first consideration on the same day.

On the tax claim front, House Bill 1559 was introduced June 7 and received its first consideration June 11. This bill is of significant interest to Bureaus throughout the Commonwealth as it would require a pre-registration process for all potential bidders prior to the sale. Name, address and telephone number will be required of every applicant, including all officers of a corporation, LLC, etc. In addition, applicants will have to sign an affidavit stating they have no outstanding tax or municipal utility bills anywhere in the Commonwealth. Tax claim bureaus will also be required to provide a list of registered bidders to all municipalities prior to the sale.

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Article submissions are welcome.
Please send to:
Terry Cochran
AAP Deputy Director

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AAP People & Chapter News

South Central Chapter

The chapter's next meeting will be December 6. 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 **Susan Miller** at (717) 337-9837 for more information.

Adams County

Congratulations to **Tyler Hertzog** and **Thomas Breivogel**, the county's newest CPEs.

Chief assessor and AAP past president **Barb Walter** has announced she is retiring on November 15, 2019. Barb has always been very involved with AAP and has made many invaluable contributions to the association. She will be greatly missed!

Bradford County

Michelle Tidlow bid farewell to the county this past May to become a residential assessor in Polk County, Florida. We wish her well!

The county welcomed **Janelle Howe** as a field investigator trainee. Welcome Janelle!

Carbon County

Congratulations to **Dawn Antignani** who has been promoted from clerk to assessor and is currently taking her CPE classes.

Lancaster County

The county welcomes **Sarah Riehl**, their newest appraiser.

Congratulations to **Rebecca (Becky) Gianopoulos**, who retired from Lancaster County in June after 48 years of service to the county.

Congratulations to **John Mavrides**, Lancaster County Director of Property Assessment, who is retiring on November 22. Good luck, John, and enjoy your retirement.

Monroe County

The county is saddened by the passing of Nicole Lutz, the adult daughter of assessor **Barbara Keiper**. If anyone would like to send a card or note to Barbara, her address is 122 Hemlock Road, Stroudsburg, PA 18360.

Montgomery County

After 32 years of continuous service in various positions with the Board of Assessments, **Michael Palermo**, who last served as chief assessor, has retired. We wish him good luck in his retirement.

Congratulations to residential assessors **Bethany Dresser** and **Olivia Haywood** on their new CPE licenses and continued success.

Northampton County

Congratulations to **Edgar Anaya** who recently passed his CPE exam.

Pike County

Congratulations to **Robert Flaherty** for passing his CPE exam. Robert joined the Pike County Assessment Office in January 2018 as a field data collector.

Schuylkill County

Congratulations to new chief assessor and CPE, **Angela D. Toomey**!

Best wishes to **Ginny Murray**, the county's previous chief assessor who retired in July! Enjoy your retirement!

Diane Ruscavage also retired after served 23 years as a field appraiser. Congratulations, Diane!

Field assessor **Tiffany Kiehl** recently passed her CPE exam.

Susquehanna County

Congratulations to **Sarah Proof**, the county's new chief assessor!

Congratulations to **Samantha Wickizer** on the birth of her baby girl "Scarlet Victoria" on July 17th!

Tioga County

Many of you may have known **John Greenfield** as your STEB auditor. Several years ago John also served as Tioga County's chief assessor. Sadly, John passed away in June after a battle with cancer.

STEB News

We're sorry to let you know of the recent passing of **Phil Codispot** who not only worked for STEB but taught classes for both AAP and the IAAO. He was well respected by everyone who knew him. Cards can be sent to his wife Carol and family at 432 W. Prarie Street, Harrisville, PA 16038.

AAP News

Send Your Chapter and County News!

Don't forget to send your county or chapter news for the Winter 2020 issue of the AAP Journal. Our next deadline is **December 6.**

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

Spot Reassessment

Continued from page 1

"An error in judgment - Not the same thing"

A judgmental error should be starkly contrasted between the former clerical or mathematical mistakes. An error in judgment occurs when an assessor uses a factor for a particular property that would violate uniformity. For instance, an error in judgment would occur if an assessor would grade a property higher than those similarly situated because of a deviation in the sales, cost, or income comparison approaches to valuation. See 53 Pa.C.S. § 8842 (relating to approaches to valuation). There is no exact science to real estate valuation and reasonable minds will often differ on values. This is precisely why taxpayers and municipalities, other than a county, are afforded the opportunity to challenge their fair market value on an annual basis.

"How do we fix a clerical or mathematical error?"

In re Young[2], the Commonwealth Court stated the following five reasons a property's value may be reassessed without it being a "spot reassessment."

1. The undertaking of a countywide reassessment;
2. The appeal of the property either by the landowner or a taxing authority (other than a county);
3. Need for a downward adjustment pursuant to 53 Pa.C.S. § 8815 (relating to catastrophic loss);
4. Need to correct a mathematical or clerical error pursuant to 53 Pa.C.S. § 8816 (relating to clerical or mathematical errors);
5. The presence of one of three conditions as outlined in 53 Pa.C.S. § 8817 (relating to changes in assessed valuation):
5.1. When a parcel is subdivided and one of the parcels is sold;
5.2. When any existing improvement is removed or destroyed;
5.3. Construction or substantial renovations to a property in excess of $2,500 (excludes painting and normal maintenance, such as re-siding a home).

Blanda v Somerset County Bd. of Assess. Appeals, 131 A.3d 560 (Pa. Cmwlth 2016)

In Blanda, the home owner appealed the county's reassessment of their "lodge" based upon the determination that their square footage increased from 2,206 to 4,274. In 2008, the property was assessed at $64,080. In 2013, the Somerset County assessment office recognized an error and increased the assessment to $86,440 based upon an incorrect square footage. The manner and method by which the error was determined was not the primary challenge, although it was challenged. Suffice it to say, a county assessor may review real estate listings, perform field surveys, and monitor local sales via internet for discrepancies in the tax cards. The property owner challenged the reassessment based upon an illegal spot reassessment. The assessor's office not only increased the property based upon square footage, but also changed the "construction grade" from a "D-minus" to a "C-plus." The remodel was performed in 1995 through 2000, prior to the last countywide reassessment in 2008.

Here, the Court relied upon 53 Pa.C.S. § 8816 to determine that the trial court was correct in concluding that a property could be reassessed based upon a mathematical error in calculating the square footage. The timing of the change did not make it an illegal spot reassessment. See Young, supra. However, the tax assessor's change in the grading of the remodel to reflect the proper construction grade was an inappropriate judgment reassessment, therefore that component was a spot reassessment. The property could not be changed to a "C-plus" grade under the guise of a mathematical error. The matter was affirmed on the basis of the new square footage calculation, but reversed on the change to a "C-plus" grade.

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[2] 911 A.2d 605, 608-09 (Pa. Cmwlth. 2006)

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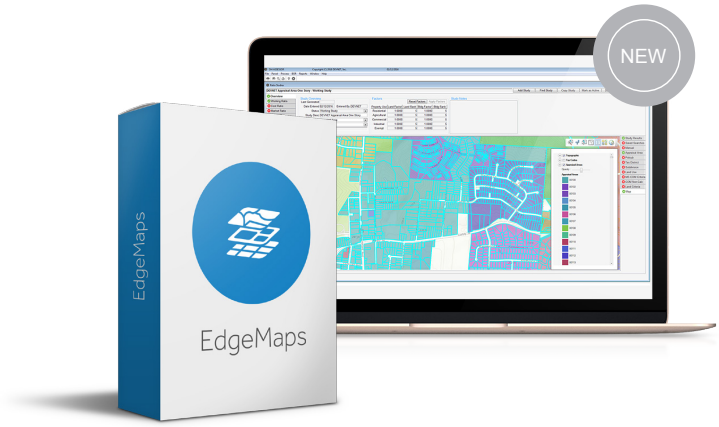
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County Corner: Snyder County

By: Debbie J. Bilger, CPE, Assessor/Mapper

Severed from Union County in 1855, Snyder County, features two parallel mountain ridges - Shade and Jack's Mountains. Wildlife abounds in the gentle landscape of natural streams, rolling hills and stunning landscapes. Enjoy the dawn on a kayak or waterside at Fayor Lake, Beaver Springs. The lake is home to warm water fish, amphibians and birds like warblers, orioles, eastern king and yellow-throat! birds. Seven miles away in Walker Lake you could find bluegill, black crappie, walleye and large-mouth bass.



Fayor Lake

Looking to kick back and relax? Take a visit to Little Mexico along Penns Creek with pool, playground, mini golf and fishing pond; relax by campfire at Gray Squirrel bordering the Bald Eagle State Forest or Shady Brook with over 95 camping sites and boat rentals!

Enjoy hometown country cooking at the Hotel Middleburger in Middleburg, also home to the county seat! Charles Park, with shade trees, a pond, playground and baseball field is within walking distance of the courthouse. Just across the street is the Middleburg Firemen's Field, home to the local carnival and other popular local events like the annual dog show; and only one block away is home to the popular Middleswarth Potato Chip Factory!

From Route 522 to University Avenue, you will find Susquehanna University, a private liberal arts college in Selinsgrove. Less than one mile away, you will find the mystical Isle of Que. This jewel, along the Susquehanna River, offers views of nesting bald eagles seen while walking, biking, swimming and fishing here. A short walk across the bridge will take you to Market Street in Selinsgrove where you will find the early 19th century historical home of the third Governor of Pennsylvania, Simon Snyder. You will find plenty of shopping and restaurants in Snyder County!

Stop by Weavers Market & Bakery to find an extraordinary assortment of whoopie pies, cakes, cookies and more!

Traveling Northwest you will find one of the most stunning views you have ever seen at the Mount Pisgah Alter, Beaver Springs. The beautiful stone alter is on the top of the Shade Mountain range! It's an unforgettable experience; you will feel as though you have touched the heavens! Come for a visit! You won't be disappointed!

Want your county to be featured in County Corner? Contact Kristin Montgomery, Sullivan County chief assessor at *kmontgomery@sullivancounty-pa.us*.



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