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Assessors' Association of Pennsylvania

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CCAP
COUNTY COMMISSIONERS Association of Pennsylvania
An affiliate of the County Commissioners Association of Pennsylvania

Clean and Green Update

Doug Wolfgang, *Director*
Farmland Preservation, PA Department of Agriculture

The Clean and Green preferential assessment program has been in existence since 1974. It took a constitutional amendment the year before to create the program. It is one of the Commonwealth's earliest land preservation tools designed to protect farmland, forestland and open spaces. Thirty-five years later, with over 10 million acres statewide, the program is vastly successful at accomplishing its intent. Clean and Green has been instrumental in saving productive farmland, forestland and open spaces from being converted to other uses by keeping property taxes affordable. The program helps to ensure that the most productive non-irrigated soils found anywhere in the world are available for food production in the future.

As agriculture and land uses evolve, so do related Clean and Green issues. Commercial solar production, agritourism, direct marketing, barn weddings, farm stays, wineries, fiber-optic utilities, are just several examples of contemporary issues assessors have navigated over the past year.

The Marcellus gas boom that began the decade has been followed by commercial solar production, with federal and state incentives as the driving force. The Clean and Green law allows for tier one alternative energy -- including solar -- if energy is primarily for use on the tract. The larger scale commercial solar arrays are currently not permitted and trigger rollback taxes on the entire enrolled property. However, discussions on how the two uses may be compatible in Pennsylvania continue. "Agrivoltaics" is a term used to describe an area of land developed for both solar photovoltaic power and for agriculture. One example is grazing livestock under panels or planting certain vegetable crops which benefit from the shading provided by the panels. By comparison, the law *does* allow for commercial wind production, with a limited rollback tax penalty.

Agritourism is booming as an increasing number of people support local farmers and appreciate the rural lifestyle. The Clean and Green law calls it "agritainment", or, farm-related entertainment activities that are permitted by enrollees for recreational or educational purposes. Common examples include, corn mazes, hay mazes, farm tours, and harvest festivals. The law allows for these activities on land enrolled in either the agricultural use or forest reserve categories provided the land can be immediately converted back to its original use. Barn weddings and farm-related events are widespread. In some cases, these activities may be considered agritainment—or depending on the scale, are better suited as a "rural enterprise."

Continued on page 5

AAP Education Calendar

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

2020 Annual Conference
Holiday Inn Harrisburg/Hershey
May 5 – Board Meeting
May 6 – 8 Conference

CPE Refresher Course
CCAP Office, Harrisburg
June 1 – 3

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

2020 Fall Conference
Nittany Lion Inn, State College
November 4 – Board Meeting
November 5 – 6 – Conference

CPE Refresher Course
CCAP Office, Harrisburg
November 30 – December 2

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

What's Inside

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

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President's Message

Hello Everyone,

Happy New Year, everyone! I'm hopeful you enjoyed the holidays and will have an outstanding year ahead.

Many in our group have been anticipating January 1, 2020 for quite some time with the passage of Act 155 in October of 2018. A large work group consisting of AAP members, CCAP staff and Local Government Commission personnel have been developing and preparing the roll out of the Act 155 board of assessment appeals training program. A schedule of live trainings has been developed but the ongoing training focus will be on electronic delivery. As case law and legislative changes occur, the group will reconvene to update and amend the curriculum. Many thanks to all involved for their countless hours of work.

Our Fall Conference at the Hershey Lodge was a big success. The facility was very nice and I thought our speakers did an excellent job with their presentations. It can be quite difficult to schedule speakers, ensure the class is currently approved by the State Board of Certified Real Estate Appraisers (SBCREA) for CPE recertification credits and not repeatedly offer the same classes. I would encourage those of you with ideas for new classes to outline your thoughts and submit those to our Education Committee chairs. Members of that committee can be of assistance with developing the outlines and assuring they meet the criteria required by the SBCREA.

I previously mentioned the retirement of Doug Hill and the subsequent naming of Lisa Schaefer as CCAP'S new executive director. There's more news pertaining to this topic. On November 6, 2019 the AAP Board of Governors unanimously voted to appoint Terry Cochran as executive director of the AAP. We will miss Doug's guidance and advice but very much look forward to working with Terry, Lisa, Lori Lawyer and all the of the CCAP staff in the years ahead.

The year 2020 will be a year of change for our association as we see many familiar faces retire. People who have worked for years on the chapter and state level to better our association and promote our goal of education and professionalism will be moving on. While the personal friendships will carry on, the professional affiliation may not. Therefore, I encourage anyone with thoughts of enhancing your career through chapter or state level involvement to do so. I have found it to be very rewarding both professionally and personally and I think you will too.

Please mark your calendars for May 6 – 8, 2020 for our Annual Conference to be held at the Holiday Inn Harrisburg/Hershey. I hope everyone has a healthy and safe winter. I look forward to seeing you in the Spring.

Mark
AAP President
Mark Kellerman



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 will have embarked upon a new year – a year filled with many new challenges and many new learning opportunities. The 2019-2020 legislative session is half over and our elected officials and their staffs have not been idle.

Since January 2019, the following legislation has been introduced: 2018 House bills, 621 House resolutions, 938 Senate bills and 274 Senate resolutions. Of course, not all this activity is assessment related – 36 House bills and 21 Senate bills will potentially impact our professional lives. Since the prior Legislative Update as of August 29, there has been limited activity due to legislators' focus on the November election.

House Bill 21/House Bill 1032/ Senate Bill 491

House Bill 21 was originally introduced in March 2019 and among other provisions, proposed to put home inspectors under the authority of the State Board of Certified Real Estate Appraisers (SBCREA) and expand board membership to include multiple licensed home inspectors. House Bill 21 was at cross-purposes with House Bill 1032 and Senate Bill 491, which proposed to expand board membership to include two CPEs. House Bill 21 was amended on 10/29/2019 to reconcile the matter of board membership, proposing the addition of one CPE and one licensed home inspector. The amended House Bill 21 passed 176-22 on 10/30/2019 and is currently in the Senate Consumer Protection and Professional Licensure Committee. It is likely that House Bill 1032 and Senate Bill 491 will progress no further during this legislative session.

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. House Bill 1034 passed 196-4 on 6/18/2019 and received its second consideration in the Senate on 10/30/2019.

Senate Bill 352

This act authorizes local taxing authorities to use tax exemptions to encourage revitalization of blighted buildings or areas through improvements or new construction. It provides a schedule that details how the exemption is phased out over a ten year period and details what rules and restrictions would apply. This bill passed 49-0 in the Senate on 10/29/2019 and is currently in the House Urban Affairs Committee.

Wishing each of you a productive and prosperous new year!

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Deadline for the Spring 2020 issue is March 6, 2020.

Article submissions are welcome.

Please send to:
Terry Cochran
AAP Executive Director

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AAP People & Chapter News

Northwest Chapter

The chapter's 2020 membership meetings, followed by three-hour continuing education classes, will be held on: April 24, June 26, August 14, and October 16. There will also be a seven-hour USPAP course on May 15, presented by **Wally Czekalski.**

Best wishes to our retiring chapter members:
Marge Mayer - Erie County
Roxi Randolph - Clarion County
Bonnie Tingley - Crawford County

South Central Chapter

Each meeting begins with the business meeting at 9 a.m., with the seminar beginning immediately after (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

Best wishes to **Belinda Little** who retired as of December 20 after being with the county for over 30 years. We wish her an enjoyable and relaxing retirement.



Congratulations to **Dave Appleby** on being promoted to field property evaluator/commercial!

Congratulations to **Susan Miller** who has been promoted to chief assessor!

Carbon County

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

Centre County

Congratulations to the county's newest CPE, **Jeff Catherman**!

Erie County

Congratulations to the county's latest CPE, **Steve Briggs**!

Luzerne County

There's a lot of news out of Luzerne County! First, director of assessment, AAP past president and board member, **Anthony (Tony) Alu**, retired on December 31 after many years with the county. He will be missed!

Another AAP board member and longtime county assessor, **Rocco Amentler**, retired on December 2. Best wishes for a happy retirement!

Congratulations to **Kristin Montgomery**, former Sullivan County chief assessor, on becoming Luzerne County's new director of assessment!

Montgomery County

Best wishes to **Michael Palermo** who recently retired from the county.

Photo on left: Recent retirees Anthony "Tony" Alu, Barb Walter and Larry Shubert at the November 2019 Board of Governors' meeting.

Thank you for your many years of service to the AAP!

Philadelphia County

Congratulations to **Larry Shubert,** AAP past president and board member, who retired on December 31. Enjoy your retirement!

Perry County

Congratulations to the county's two newest CPEs, **Darla McNaughton** and **Nicole Kelly**!

Sullivan County

Susan McCarty has been promoted to chief assessor. Congratulations!

AAP News Send Your Chapter and County News!

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

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

Job Posting

Cumberland County is recruiting applicants for a full time chief assessor in the Tax Assessment Department. This position will lead the tax assessment team and is responsible for all property assessments. If you are interested in joining a dynamic tax assessment team, have 5-10 years working experience in tax assessment or real estate or an equivalent combination of related education and/or experience, and demonstrate leadership skills, please consider applying! The county offers a competitive salary and excellent benefits. To view the full job posting or to apply online: please visit *www.ccpa.net/careers*. Questions: please contact the Human Resources Department at (717) 240-6165 or *humanresources@ccpa.net*.

Clean and Green

Continued from page 1

Direct marketing is also flourishing with the local food movement. Pennsylvania ranks third in the nation for direct marketing of agricultural products. From maple syrup to mushrooms, potatoes to pork, Pennsylvania has a lot to offer consumers. Clean and Green allows for direct commercial sales of agricultural products without rollback taxes if at least 50% of the products are produced on the enrolled land. Sales must take place on a half-acre or less in an existing building. Larger scale markets that sell most products from off the farm are also permitted. However, these markets are considered rural enterprises with a limited rollback tax penalty on two acres or less.

Wineries and a growing number of distilleries are sprouting up on enrolled lands. Operations that invite the public may have elements of both direct marketing, agritourism, and, in some cases, rural enterprises. The lines are at times blurred, but the intent is for enrollees to prosper from these opportunities. Assessors should consider whether the scenario meets the rules for agricultural production, direct marketing, and/or agritainment, which are all permitted without rollback taxes. If those rules do not apply, then consider whether the activity is a rural enterprise with limited rollback taxes on two acres or less where the activity occurs.

Lastly, broadband is improving in rural areas. In telecommunications, broadband is wide bandwidth data transmission which transports multiple signals. It is used primarily for high speed internet access. The existing law allows for up to a half acre lease for a wireless telecommunications facility. The department supports an opinion that broadband facilities may be included in this provision, if leases do not exceed a half acre, the tract is accessible, and land is not subdivided.

In summary, Clean and Green remains a significant tool in the Commonwealth's farmland preservation toolbox. The assessor's role in administering the program is crucial. As a new decade approaches, the program and related issues will continue to evolve. The department appreciates its partnerships with county assessors and is available to help address the issues as they arise.

Board of Assessment Appeals Training for 2020

CCAP, in conjunction with AAP, will be offering training for boards of assessment appeals and auxiliary boards both in-person or by webinar at the following locations on these dates -

CCAP Office, Harrisburg

- April 1, morning – Module 1 Assessment Valuations Process in PA
- April 1, afternoon – Module 2 Legal and Constitutional Issues
- April 21, afternoon – Module 3 Real Estate Tax Exemptions

Kovalchick Athletic and Conference Complex, Indiana, PA

- April 8, morning – Module 1
- April 8, afternoon – Module 2
- April 15, afternoon – Module 3

* Not available on these dates? After April, the training will be available online 24/7.

Registration opens late January 2020 on *www.pacounties.org*! Information will be mailed to all county chief assessors.

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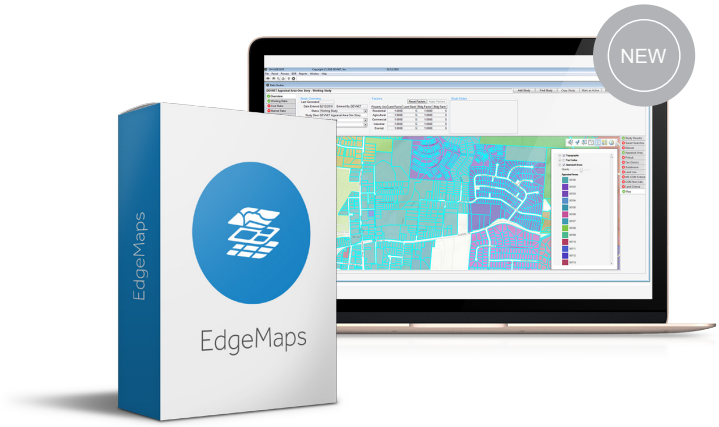
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County Corner: Jefferson County

By: Kim Powell, CPE, Chief Assessor

Jefferson County, named after Thomas Jefferson, was formed on March 26, 1804, from part of Lycoming County, and was later organized in 1830. It covers 657 square miles and has 11 boroughs and 34 municipalities with Punxsutawney being the largest municipality.

Jefferson County is home to numerous rivers and streams, all leading to the Allegheny River. The county seat is located in beautiful downtown Brookville which was originally named for the many streams and springs in the area. The original courthouse was demolished in 1866 and was reconstructed by 1869. The first jail was constructed in 1831 by contractor Daniel Elgin. It was two stories and was located on the northeast corner of the courthouse public lot. In 1927 the jail and sheriff's house were demolished and a rear wing was built onto the courthouse. The Jefferson County courthouse just celebrated its 150th anniversary of the current courthouse's completion.

Jefferson County is probably best known for its famous weather forecaster, Punxsutawney Phil. Every February 2nd people from around the world come to Punxsutawney to find out if Phil sees his shadow and we'll have six more weeks of winter. When he is not predicting the weather on Groundhog Day, Punxsutawney Phil can be found in the Punxsutawney Public Library. If you are looking to find him on Groundhog Day, you will want to visit the famous Gobbler's Knob.

In the 1800's the county became famous for its lumber industry which is still one of its main exports. Jefferson County was also very popular for exporting coal. Over the years coal production has given way to the natural gas industry.

Other popular sites to visit while visiting Jefferson County are Cook Forest and Clear Creek State Parks which are home to Beartown Rocks. You can also visit the baseball bat factory - Brookville Wood Products.

While visiting the county, you can also walk the beautifully created trail of Scripture Rocks. Over 100 years ago, Douglas Stahlman named and inscribed hundreds of rocks around the Brookville area now known as "Scripture Rocks". Mr. Stahlman was an eccentric man who lived in the woods, engraving the rocks and boulders between 1910 and 1913 as part of his personal religious calling and political beliefs. Recently, the area was made into a park consisting of 4.5 acres. Within the walking trail, you can find the altar rock that Stahlman converted into an open-air chapel for worship and later became the location of his live-in cabin.

Jefferson County is also home to the first four-wheel drive vehicle. Designed and built by mechanical engineer Robert Twyford, the vehicle was a one seat roadster designed to handle snow, mud, and hills better than the traditional front wheel drive car. In 1904 the original cost for Twyford's roadster was around $1,000 compared to Henry Ford's Model T which was selling for $250. Due to the cost there were only five or six roadsters built. Through past photos and rough drawings a group was able to construct a life size replica of the roadster which is now on display at the Jefferson County History Center.

The Jefferson County History Center, located in the heart of downtown Brookville, has many popular exhibits such as Stones N' Bones, Living on the Land, Gone but not Forgotten, and the most popular, the Charles Bowdish miniature model railroad and village display. The railroad displays the buildings and businesses as they were back in the day. Mr. Bowdish wrote of and expressed his love of his surroundings in the display - from the lady rocking on a front porch to the rotating merry-go-round and more.

There are so many great things to do in Jefferson County - hiking, fishing, hunting, power museums, historic education, or just camping and relaxing. For more information on visiting Jefferson County, go to *www.jeffersoncountypa.com*

Want your county to be featured in County Corner? Contact Kristin Montgomery, Luzerne County director of assessment at *kristin.montgomery@luzernecounty.org*.

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