AAP Journal
Assessors' Association of Pennsylvania

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CCAP
COUNTY COMMISSIONERS Association of Pennsylvania

In partnership with the County Commissioners Association of Pennsylvania

Solar Energy: Now & Future

Jon Laughner, Extension Educator, Penn State Extension

Pennsylvania now stands at the beginning of the development of solar energy availability. Utility-scale, or grid-scale solar providers, are in the process of getting necessary permits, identifying likely sites, and negotiating with landowners all over the state. How much development occurs is unknown, but many landowners will need to make decisions long before we know what development levels are going to be.

Utility-scale solar installations distinguish themselves as being large projects that feed electricity onto an electric transmission grid and the energy is not consumed on the site; much different than the rooftop solar panels used for a residence or small business.

Much of the solar activity is driven by:
1. Government – Pennsylvania has a goal to generate 10% of its electricity through solar by 2030.
2. Companies – many have established corporate sustainability goals - Environmental, Social, and Governance (ESG) criteria. The environmental criteria consider how a company performs as a steward of nature.
3. Institutions – Universities, governments (federal, state, local), and NGOs (non-governmental organizations).
4. Utilities – possibly due to a government mandate.
5. Economics - Federal Solar Investment Tax Credit (ITC), a credit that allows an entity to deduct up to 20% of the project's cost from their federal taxes.
6. Access to Electric Transmission Infrastructure – similar to Pennsylvania's advantage at the beginning of the Marcellus/Utica natural gas drilling, there is an abundance of existing pipelines already in the ground.
7. Availability of thousands of acres of open, contiguous farmland - less expensive to develop.

Many of the goals are established for reasons other than "least expensive." The development process of a utility scale solar project is long. This becomes clear to landowners considering leasing property for a project as they are presented two parts to a solar lease. The first part is typically 10-15 pages long and is called the "Option Agreement". The Option Agreement is generally to last five years over which time the development company is **1**. securing long-term land leases, **2.** working through the approval process to connect to the electric transmission grid (PJM Interconnect is the organization that manages the transmission system in Pennsylvania and the Mid-Atlantic region), and **3.** work with local governments to satisfy zoning and permit requirements.

It should be mentioned here that the second part of the solar lease is the "Lease Agreement." This is lengthy, often 40-60 pages. A key point is that if a landowner signs the Option Agreement, they are also agreeing to the terms of the Lease Agreement in its entirety. And once the Option Agreement is signed, only the developer can back out.

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AAP Events Calendar

AAP Board Meeting
Virtual
July 9

Fall 2021 CPE Classes
CCAP Office and Virtual
Intro - August 23 – 27
Site/Market - Aug 30 – Sept 3
Cost - September 13 – 17
Income - September 20 – 24

CPE Review Class
CCAP Office, Harrisburg
October 18 - 20

AAP 2021 Fall Conference
Kalahari Resort, Mount Pocono
November 4 – 5

CPE Spring 2022
CCAP Office, Harrisburg
Intro - March 7 – 11
Site/Market - March 14 – 18
Cost - March 28 – April 1
Income - April 4 – 8

CPE Review Class
CCAP Office
June 20 – 22

** Visit www.paassessors.org for more information.*

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President's Message

Hello Everyone!

It is hard to believe that another year has gone by and now is the time for a new president. This past year has been quite the adjustment, but we all pulled together and made the best of the situation.

I would like to thank Robbie Roland for all that he has done for the AAP this past year. I know it was not the ideal situation for him or any of us, but he did a great job as president. I would like to thank all the board members and the committee chairs/co chairs for their time and efforts this past year. A special thanks to Terry and Lori for everything that they do and have done for the AAP; you both are truly a blessing.

Glad to see that the warmer weather has arrived, and we will be able to get outdoors a little more. Being cooped up in the house the last few months, heck the past year and half with all the COVID restrictions, did put a damper on things. Who would ever have thought that we would have had not only one virtual conference, let alone two?

With another virtual conference completed, I would like to thank all the people that helped make them as successful as they were. Without all your help we would not have been able to have another successful Virtual (Spring) Conference. We had roughly 150 people registered for the classes, which is not too bad since we are at the end of a cycle.

I know the virtual classes were convenient and a cost-savings to a lot of counties, but I still miss the in-person experience that goes along with the in-person Conference. Hopefully, the rest of 2021 will bring us back to a "new" normal. Now that people are getting their vaccinations and the restrictions have been somewhat lifted, I hope by this fall we will be able to attend the conference at the Kalahari in person. It has been far too long since we have been together, and I look forward to seeing all of you this fall!

Please, stay safe everyone!

Susan

Susan Miller, CPE
AAP President

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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*, it will be well into the summer season. Hope you have already enjoyed some well-deserved vacation time or have plans to enjoy time off before the seasons once again turn. In either case, those who are part of the AAP remain committed to meeting the complex and diverse challenges encountered with a combination of intelligence, applied knowledge and creativity. Keeping abreast of the legislative environment is one means of accomplishing this goal.

Five months into the 2021/2022 Session, the following legislation has been introduced: 1453 House bills, 98 House resolutions, 742 Senate bills and 114 Senate resolutions. Of these totals, 35 bills are assessment-related and 13 bills are tax claim-related. Since the prior Legislative Update, there have been numerous bills introduced but limited activity.

Three House bills of interest include:

House Bill 1169

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. It represents a recommendation that came from the work of the Local Government Commission's Property Assessment Reform Task Force.

House Bill 1169 passed 201-0 on May 26, 2021 and is currently in the Senate Local Government Committee. It was originally introduced as House Bill 1006 of the 2017/2018 session and re-introduced as House Bill 1034 of the 2019/2020 session.

Senate Bill 477 is the companion to House Bill 1169. It also sets definitions for "normal regular repairs" and increases the dollar threshold for which "substantial improvements" performed with a permit must be reported. It received second consideration and is in the Senate Appropriations Committee as of May 25, 2021.

House Bill 264

This amendment would require a pre-registration process for all potential bidders prior to public tax sales. 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. It was originally introduced as House Bill 1559 of the 2019/2020 Session. House Bill 264 passed 185-16 on April 5, 2021 and is currently in the Senate Urban Affairs and Housing Committee.

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Deadline for the Fall 2021 issue is September 6, 2021.

Article submissions are welcome.

Please send to:
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Solar Energy

Continued from page 1

Much has been made of the concept of farming under the solar panels. This was probably done overseas first, however, there are many examples of this in the U.S. It is often referred to as "agrivoltaics." Typical examples are sheep and vegetable production. Other livestock can jump on, rub against, and otherwise damage the solar panels. The Mid-Atlantic region has several organizations that support famers in this endeavor and continue to research best practices.

Agrivoltaics is mentioned here because it does provide an additional productive use of the land covered by solar panels and to highlight the importance of a landowner to negotiate this in the lease agreement. Farmers should explore the feasibility of farming operations around solar panels to determine if there are opportunities to be paid for maintaining vegetation through grazing or harvesting of the forage.

Due to the nature of the development process and the need for large tracts of land, utility-scale solar projects find themselves rooted and proposed for rural areas. This can put a strain on local government officials and their limited staff. The developer is responsible for obtaining all necessary approvals for the project, however because of the newness of the industry, zoning approval of the land use produces a lot of uncertainty and questions. Brook Duer, attorney at the Center for Agricultural and Shale Law at Penn State suggests, that with regard to Pennsylvania zoning ordinances, unless they have been very recently amended to account for solar leasing as a use in the township, it will require approval of solar leasing through a "conditional use" application to the township supervisors.

We are certainly on the frontier of large, utility-scale, solar development in Pennsylvania, with over 370 utility-scale solar projects in PA in the process of applying for a permit through PJM. How many of these projects will be approved is unknown; however, it is estimated that over 5,000 PA landowners have been contacted for a lease or option, so the learning and education will continue.





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Legislative Update

Continued from page 3

House Bill 430

This amendment would waive the 10% penalty during the first year of ownership if the new owner(s) did not receive their tax bill. The property owners will pay the full amount of the property taxes due and present a copy of their deed to prove their date of purchase. House Bill 430 passed 200-1 on April 21, 2021 and is currently in the Senate Local Government Committee.

Vision Government Solutions is looking to add several individuals with their CPE license to our growing Appraisal Services team. If you're interested in hearing more about this opportunity, please reach out to Emy Ezequelle at *aezequelle@vgsi.com* or (603)566-2419. Compensation will be highly competitive!



Important USPAP Updates

The AQB (Appraiser Qualifications Board) has decided the seven-hour National USPAP Update Course will be effective for two years. The next version of the seven-hour course will be released October 1, 2021 and be available for classes through December 31, 2023. Therefore, any CPEs taking the seven-hour National USPAP Update Course for our new recertification period (July 1, 2021 to June 30, 2023) will need to take the newest course released by the AQB after October 1, 2021.

Second, starting July 1, 2021 any USPAP courses for CPEs (seven-hour course with no test) must be taught by an AQB-certified instructor. AAP has created a list of certified instructors that have been used by AAP chapters. Please contact one of these instructors if your chapter is planning a USPAP class after October 2021.

AAP People & Chapter News

Chester County

Congratulations to **Craig Stoltzfus** who passed his CPE exam in April!

Clearfield County

Congratulations to **Matt Rose** who has been promoted to assistant tax administrator!

Andrea Stewart recently passed her CPE exam. Congratulations!

Crawford County

Congratulations to **Tyler Lynch** who recently passed his CPE exam!

Dauphin County

Congratulations to **Erin Murphy** and **Chelsea Webster**, the county's newest CPE's!

Erie County

Congratulations to **Levi Wasielewski**, Erie County's newest CPE!

Juniata County

The county is pleased to announce that **Steven Russell** passed his CPE exam in April!

Lackwanna County

A double congratulations is in order for **Lori Twordusky Woronko** who has not only passed her CPE exam, but has also been promoted to deputy director of assessments!

Lancaster County

Best wishes to **Jeff Klugh**, director of property assessment, who retired from the county on June 1! Congratulations!

Congratulations to **Craig Haertter** who has been appointed the *new* director of property assessment. Best wishes on your new promotion!

Northumberland County

We send our well wishes for a long and happy retirement to **Sam Rumberger** who retired from the county after 52 years. We'll all miss his smiling face and sense of humor at AAP conferences!

York County

Best wishes to **Kim Harris** who retired from the county in April!

The county also has some sad news to share about the passing of former chief assessor, **John Fedor**, who passed away on April 23. He will be greatly missed by his wife and children and all who knew him.

Chapter Classes

June 25 - The North West Chapter is holding the **Developing a Winning Team** (3 hours) with Tony Alu. Please contact Rita Yannayon at *ryannayon@eriecountypa.gov* or (814) 451-7619 for more details.

July 30 - The North East Chapter is holding the **Real Property Field Review - Safety and Security** (3 hours) class. Please contact Kelly Cosner, *kcosner@wycopa.org* for more details.

AAP Journal News

Don't forget to send your news to Terry Cochran at *tcochran@pacounties.org* for the Fall 2021 issue of the *AAP Journal*. Our next deadline is **September 6.**

Beginning with the Fall 2021 issue, the County Corner section will be replaced by a revised version of the AAP Memberabilia, a member feature column!

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County Corner - Bedford County

Robert Roland, CPE
Clean and Green Administrator, Bedford County

Nestled in the foothills of the Allegheny Mountains, along Pennsylvania's southern border is Bedford County. It is approximately 1,017 square miles of mountain ridge tops, rolling farm fields, and lush forests. Agriculture and timbering are major industries. State park lands, featuring private campgrounds and historic sites, bring many people to the area.

The downtown Bedford Fall Foliage Festival – held annually the first two weekends in October – is a major draw for the multiple food and craft vendors. In the southern part of the county, people often dine at the Roadkill Cafe, where the sign on the roof says, "If you kill it, we grill it" No, they really do not do that! It makes a nice t-shirt!

U.S. Route 30 – known as the Lincoln Highway - is a major thru-way across the county, along with the Pennsylvania Turnpike, which has interchanges in Bedford and in the town of Breezewood. Interstate 70 connects with the Turnpike at Breezewood, allowing motorists easy access to places like Hagerstown, Frederick, and Baltimore in Maryland, along with Washington D.C. and other destinations. At one point, when so many truck drivers and motorists would lodge overnight, Breezewood was known as the "town of motels".

Like so many other counties in Pennsylvania, Bedford is known for its rich history. One of the oldest counties in the Commonwealth, Bedford County was created on March 9, 1771 making this year Bedford County's 250th anniversary! Bedford's county courthouse is one of the oldest in use in the state today.



Bedford County Courthouse

One of Bedford County's historic sites is the Espy House. Following the revolutionary war, our newly formed government was burdened with a huge amount of war debt. Congress decided to place a tax on distilled whiskey. Residents of western Pennsylvania refused to pay the tax and started the Whiskey Rebellion. Our country's first president, George Washington, in his role as commander-in-chief, led a detachment of soldiers as far west as Bedford, Pa to quell the rebellion. He made his headquarters in Bedford at the home of David Espy. The home still stands today in downtown Bedford and was registered in 1983 as a national landmark.



Historic Espy House

The Omni Bedford Springs Resort – newly restored in the early 2000's – is also a major attraction in the county for its hotel accommodations and golf course. Historically, Dr. John Anderson purchased the lands of the resort to build a series of spas and hotels. He used the famed mineral waters of the region to treat his patients. Thus, the beginning of the history of the Omni Bedford Springs. *Our AAP 2015 Fall Conference was held there.*



Omni Bedford Springs

Another one of the historical sites in the county that intrigues visitors is the obscure monument to the Lost Children of the Alleghenies. As the story is told, two small children, George and Joseph Cox, disappeared from their home in 1856. Sadly, they were discovered dead. Their bodies were only discovered because a local farmer, Jacob Dibert, had a dream one night about their location. Today, a small monument stands in a spruce hollow forest in a remote location of Blue Knob State Park, marking the spot where they were found. Recording artist Allison Krauss recorded a song about the incident, entitled *Jacob's Dream*.

There are many interesting and historical facts about Bedford County; too numerous to mention here. Bedford County is truly "small town" America. Our heritage, like our history, runs deep. It is a great place to live. If you find yourself travelling through, stop and visit Bedford County!



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