AAP Journal
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ASSESSORS' ASSOCIATION OF PENNSYLVANIA

Contents

President's Message 2
Legislative Update 3
AAP People 5
Memberabelia 7

Calendar

Board of Governors' Meeting
Lancaster Marriott at Penn Square
November 16

AAP 2022 Fall Conference
Lancaster Marriott at Penn Square
November 17 – 18

CPE Review Class
Virtual
November 28 – 30

CPE Spring 2023
TBD
Intro - March 6 – 10
Site/Market - March 13 – 17
Cost - March 27 – 31
Income - April 3 – 7

AAP 2023 Annual Conference
Kalahari Resort, Mount Pocono
May 3 – 5

CPE Review Class
TBD
June 12 – 14

CPE Fall 2023
TBD
Intro - August 21 – 25
Site/Market - August 28 – September 1
Cost - September 11 – 15
Income - September 18 – 22

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

Data Collection Standards - Best Practices

Rita Yannayon, Senior Appraiser, Erie County Assessment Office

The IAAO's *Standard on Mass Appraisal of Real Property* states that "Mass appraisal requires complete and accurate data, effective valuation models and proper management of resources." The collection of accurate and complete data, utilizing uniform methods and techniques, allows us to accomplish our objective of fair and equitable assessment throughout the geographic area in which we are working. Incorrect or incomplete data collection results in an improper assessment which could result in a property owner paying more (or less) than their fair share, skewed market models, and the possible loss of public trust in the work we do. The Assessors' Association of Pennsylvania (AAP) adopted "Data Collection Standards" as best practices in 2018. The full document is available for review on the AAP's website.

The data collector is the "boots on the ground" member of any assessment office. If the individual handling the data collection for your office is not a licensed Certified Pennsylvania Evaluator (CPE), they should be working under the general supervision of a CPE. A good data collector should be able to interact with a variety of people in a variety of situations. They should have basic knowledge of the assessment process and be trained to collect complete and accurate data that can be passed along to a licensed staff member for valuing.

The first step in collecting the data is measuring the structure. There are some intangible aspects of the assessment process that require judgement, but measuring a structure is not in this category. The size of a building is something very tangible. Making a serious mistake in measuring or computing the size of a building can affect the entire assessment. Property owners can mean well in offering measurements, but some know-it-all owners can be cheating themselves if you use their measurements. Some assessors rely on measurements found on building plans when in fact building plans can change a number of times between the time the plan was originally drawn and when the project is completed. There will, of course, be times when you come across odd-shaped buildings (especially those which have had several additions over the years). Do yourself a favor: measure the entire structure yourself as best you can. I remind people who take the "Data Collector Standards" class that we were all sure we would never use the geometry we were forced to learn in high school...but look at us now!

After you have measured the footprint of the structure, be sure to take a step back and make note of the building's height. Story height errors will affect the overall square footage calculations. Remember too that sometimes there are areas in a house or an office building that are open to the second floor, which will result in differences in assessable square footage from floor to floor. There may also be areas in structures that aren't standard story height. An example of non-standard story height include the second floor of a cape cod style home, or finished rooms above garages that have a smaller useable living area than the floor below due to the sloping of the roof.

Continued on page 4

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President's Message

Hello Everyone,

Can you believe that summer is coming to an end, and we get to look forward to the beautiful countryside that is awaiting as the leaves start to change color and the weather gets crisp. I particularly enjoy pumpkins, apple cider, and fall festivals! This time of the year is especially exciting for me to cheer on our son as he plays football under Friday night lights. In addition, we had a wonderful experience with our daughter graduating high school and now attending college. Where does the time go?!

As you all have seen, Act 57 (HV 430 P.N. 2274; July 11, 2022) amends the Local Tax Collection Law, providing for new homeowners to receive a waiver from the property tax penalty charges if they did not receive a bill notice within their first year of owning a property. Additionally, the act provides that the tax collectors will not be personally liable if the acting in good faith.

AAP's By-Laws and Policies and Procedures Committee in conjunction with the AAP officers are currently involved with a review and rewrite of our By-Laws and Policies and Procedures. It is the goal of the group to present this to the Board of Governors in 2023 for review and comment. After review and approval by the board the membership will have the opportunity to vote on the revised By-Laws.

Just around the corner is AAP Fall Conference on November 17 and 18, 2022 at the Lancaster Marriott at Penn Square. Hope to see you there as we have variety of interesting classes. Our fall Board of Governors' meeting will be held on Wednesday November 16, 2022 at 3 p.m.

The Board of Governors' is always looking for new faces, if you are interested in being a chapter representative or becoming an AAP board member speak with your chapter, an AAP board member or your AAP staff, Terry Cochran and Lori Lawyer.

Happy Fall and hoping to see you at Conference!

Jenn

Your gracious Madam President!

Jenn

Jennifer K. Pettina, CPE
Centre County
AAP President

AAP Fall Conference

Join us November 17 and 18 at the Lancaster Marriott at Penn Square in downtown Lancaster!

Visit *www.paassessors.org* to register for classes!

In partnership with the County Commissioners Association of Pennsylvania

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.

Twenty months into the 2021/2022 Session, the following legislation has been introduced: 2693 House bills, 215 House resolutions, 1244 Senate bills and 325 Senate resolutions. Of these totals, 48 pertain to assessment-related matters and 16 pertain to tax claim-related matters.

Since the prior Legislative Update as of May 4, 2022, three bills have been enacted. Following is a summary:

Act No. 41

(SENATE BILL 477)

This legislation came as a recommendation from the work of the Local Government Commission's Property Assessment Reform Task Force and was originally introduced during the 2017/2018 Session. The amendment strengthens 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 Act was approved by the Governor on July 7, 2022, and becomes effective 60 days subsequent.

Act No. 57

(HOUSE BILL 430)

This amendment requires tax authorities to adopt an ordinance/resolution waiving the 10 percent penalty during the first year of ownership if the new owner(s) did not receive their tax bill. The property owner(s) will pay the full amount of the property taxes due and present a copy of their deed to prove their date of purchase.

The PA Department of Community and Economic Development (DCED) will be developing and making available a form for use by impacted property owners and tax authorities. The Act was approved by the Governor on July 11, 2022, and becomes effective 90 days subsequent.

Act No. 58

(HOUSE BILL 581)

This Act allows local tax authorities to pass an ordinance/resolution that would benefit "low income" homeowners by refunding or forgiving the part of their real property tax liability attributable to a tax rate increase occurring after the ordinance/resolution passed. It would also allow tax authorities to incentivize the creation and improvement of affordable housing in deteriorated areas by providing tax exemptions. Approved by the Governor on July 11, 2022, and becomes effective 60 days subsequent.

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AAP Journal

The AAP Journal is published four times a year.

Deadline for the Winter 2023 issue is December 6, 2022.

Article submissions are welcome.

Please send to:
Terry Cochran, AAP Executive Director

Publication Disclaimer

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Data Collection Standards

Continued from page 1

Once the structure has been measured, the interior data needs to be gathered. With new homes, if you have a copy of the building plans, the information is readily available in the plans. Absent building plans, contact with the owner or contractor is important to be sure that the data collected is accurate with regard to room counts, fixtures, utilities. Utilizing a preprinted interior data card that can be filled out and returned by the property owner, is a useful tool when the property owner is not at home or when the property is not yet occupied.

When incorrect or incomplete data is entered into your CAMA system, things will more than likely end up poorly. You cannot expect the output to be better than the input. The collection and listing of the property data is one of the most important aspects of the appraisal process. It is the responsibility of the data collector to give their full attention to the job of gathering accurate and complete data for each property they enter. Each property should be regarded as a separate problem to be intelligently solved. A single error puts the validity of the final valuation into question. If an improvement is not accurately measured (the front and back total measurements should match as should each side of the house to be sure the sketch closes), or if the physical characteristics are recorded erroneously, the entire process is in jeopardy. We need to be as accurate as possible to maintain public trust.

Rita Yannayon is a Senior Appraiser with the Erie County Assessment Office and a regular instructor for the AAP. She teaches the Data Collection Standards course as well as others. She is also currently the AAP's Vice President.



AAP People & Chapter News

Send your news to Terry Cochran at *tcochran@pacounties.org* for the upcoming issue of the *AAP Journal*.

Our next deadline is December 6.

North West Chapter

The chapter will hold their next chapter meeting/education class on October 14 in Knox, PA. If you're interested in attending the class, *Licensing and Valuation: Real Estate Salesperson vs. Appraiser vs. Assessor/CPE,* taught by Rita Yannayon, please contact Rita Yannayon at (814) 451-7619 or *ryannayon@eriecountypa.gov*.

North East Chapter

The North East chapter will hold its next meeting on December 9 in Tannersville. The class will be *Field Assessment 101* taught by Cindy Treible and Tom Hill from Monroe County. If you're interested in attending the class, please contact Michelle Hasker at *mhasker@monroecountypa.gov*.

Adams County

Congratulations to the county's newest CPEs - **Jessica Golden** and **Scott O'Brien**. Way to go!

Berks County

Congratulations to **Kathe Stanislaw** who recent retired as chief assessors. We wish you well! The county is also pleased to announce **Susan Kissling** as the new chief assessor. Congratulations, Susan!

Butler County

Butler County is looking to hire a CPE-certified field assessor. If you're interested, please complete the county's employment application which can be found on the county's website, *www.butlercountypa.gov*.

Erie County

With Scott Maas' retirement last month, the county has named **Michael Woytek** as the county's new chief assessors. Congratulations, Michael!

Carbon

Congratulations to the county's newest CPE, **Jeffrey Davis**! Great job, Jeff!

Fayette County

Fayette County is seeking to hire for the chief assessor/director of assessment position. If you're interested, please view the job description at *http://property.co.pa.us*.

Fulton County

Best wishes to **Michelle Sowers** who will retire from the county after 34 years in the assessment field! She will retire as chief assessor on November 1.

Congratulations to **Melissa Gordon** who will become chief assessor upon Michelle's retirement!

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Award Winner: Randy Waggoner, Chief Assessor, Perry County (left), was recently presented with the Eugene Porterfield Award by **Eugene Porterfield** (right) himself! Congratulations, Randy!



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Josh Zeyn

CHIEF ASSESSOR / DIRECTOR OF TAX CLAIM
TIOGA COUNTY

Past Counties: Several in PA and other states while working for a mass appraisal company.

Overall Years in County Assessment: 12

Years in Some Other Form of Assessment Business: 6

First Job Ever: Burger King

Worst Job Ever: Weis Warehouse in Milton. Observing fog on the ceiling in mid-July due to warm weather and humidity wasn't fun. Some days I walked out of there looking like I just got out of the swimming pool. One positive, I managed to stay in pretty good shape for football season that year.

What Irritates Me Most in the Assessment Business Is: Failed attempts at trying to legislate meaningful changes to our assessment laws to provide a fair, equitable and uniform assessment system in Pennsylvania.

My Biggest Challenge as an Assessor Is: After working in the mass appraisal industry for six years with current market values, learning the limitations of a base year assessment system.

Not Counting My Present Job, My Dream Job Always Was: In high school I considered going to school for drafting.

If I Won Millions in the Lottery, I Would: I would "assess" my retirement options.

Favorite Vacation Memory: Myrtle Beach, South Carolina in 2014 with my parents, wife and daughter.

Favorite Food: Steak and Seafood

And Drink: Arnold Palmer

Favorite Movie: *Shawshank Redemption* and *O Brother, Where Art Thou?*

Funniest Assessment Story: While working in Illinois near the Mississippi River, I received a phone call from our project manager saying, "Come to this location, but do not drive back the lane." After parking and walking back the lane, I found three vehicles buried up to their frames in river mud. They belonged to the field assessor working that area, the one who showed up to try to pull him out, and the project manager who also showed up to pull them out. Luckily, a farmer with a tracked John Deere was working nearby and was kind enough to pull all three vehicles out.

Most People Would be Surprised to Know: I've enjoyed several hobbies over the years, hunting, fishing, golfing, and racing R/C cars. Recently, I rekindled an interest from my childhood, model railroading. I have plans to finish an 8' x 12' American Flyer layout with my daughter in the near future that my dad I and started in 2004, but never finished.

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