Fall 2023 • Issue 4 Volume 20

AAP Journal

ASSESSORS' ASSOCIATION OF PENNSYLVANIA

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Calendar

AAP Assessment Law Committee
October 17

CPE Review Class
Hybrid - CCAP Office and Zoom
October 11 and 12

AAP Clean & Green Comm Mtg
November 1

AAP Board of Governors' Meeting
Penn Stater Conference Center
November 1

AAP 2023 Fall Conference
Penn Stater Conference Center
November 2 and 3

AAP Board of Governors' Meeting
TBA
January 19

2024 Spring CPE Classes
CCAP Office, Harrisburg
Intro - March 11 - 15
Site - March 18 - 22
Cost - April 8 - 12
Income - April 15 - 19

2024 Annual Conference
Seven Springs Mountain Resort
May 8 - 10

** Registration for the Fall Conference is open on the AAP website.*

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

Let's Talk Reassessment

Shannon Hiss, RES, RMA, Assessment Advisor
International Association of Assessing Officials (IAAO)

From high-waisted, light-wash jeans to records and record players to Tamagotchi pets, fashion and technology trends can come and go at lightning speed. What was once THE item everyone just had to have suddenly becomes "lame." Conveniently that change in hot or not status usually aligns when the next "must have" item hits the market. But sometimes the out-of-fashion items cycle back into fashion.

But have you noticed that some things never seem to go through those hot and not cycles? What exactly makes one item become a staple, while others quickly disappear from our collective memories?

While it can be hard to predict which item will ride the hot or not cycle or become a mainstay item in the worlds of fashion and technology, I can comfortably and confidently say that the topic of regular and routine reassessments will be a mainstay in the world of mass appraisal.

Why?

Industry best practices and the technical standards published by the International Association of Assessing Officers (IAAO) emphatically state regular and routine reassessments ensure that all real property within a jurisdiction is fairly and equitably appraised. Additionally, regular reassessments ensure the estimates of market value reflect the actions of buyers and sellers within the marketplace. Regular reassessments also allow assessors to check and correct instances of progressivity or regressivity within the jurisdiction ensuring the tax burden is borne fairly and equitably by all property owners. And finally, routine reassessments also ensure that local governments are setting adequate budgets.

In a state without regularly mandated reassessments, such as Pennsylvania, it is of vital importance that the county assessment staff stay current with data collection. According to IAAO's *Standard on Mass Appraisal of Real Property*:

> *"Periodic field inspections can help ensure that property characteristics data are complete and accurate... **a physical review including an on-site verification of property characteristics should be conducted at least every 4 to 6 years**. Reinspections should include partial remeasurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions. Photographs taken at previous physical inspections can help identify changes."*

The important caveat with the above, assessors in Pennsylvania must ensure that the data collected during permit inspections, sales validation processes, and during routine reinspections is stored within the CAMA system to prevent any value increases to properties outside of an actual jurisdiction wide reassessment. Once the data has been collected, it is critical a thorough internal quality control process that matches the best practices recommended in IAAO's *Standard on Mass Appraisal of Real Property* section 3.3.2.5 "Data Collection Quality Control", is done to verify the data within the updated records are accu-

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President's Message

Hello AAP Members,

As we move into the fall, like many of you, I'm enjoying one of the best times of the year - cooler weather, beautiful fall colors, and appeals season. In Tioga County we're working through our formal reassessment appeals. Overall, I believe that we fared pretty well, given that it was an election year. We ended up with a slightly higher percentage of appeal hearings (14 percent) during the informal appeal period than what we anticipated, however, only 2.3 percent filed formal appeals. After sending out our final value notices we ended up with 702 formal appeals, 300 of those showed up in the last three days before the deadline. That part, I have to say, was a little disappointing. So far, we've heard around 25 percent of the appeals with the remainder to be heard during the rest of September and into October. Compared to some of our larger counties, I know 702 isn't too bad, but when you normally deal with 50 to 60 annual appeals, it is a lot. We had to completely redesign our scheduling and hearing process to make sure that all of the appeals will be heard before deadline. While I've enjoyed the reassessment process, and look forward to working with a more uniform and equitable tax base, I'm ready for October 31st to get here.

Everyone should have received the invitation to the AAP's Fall Conference to be held on November 2nd and 3rd at the Penn Stater Hotel & Conference Center in State College. The AAP's Conference Planning Committee put together a great selection of classes for this short two-day event.

I wanted to take a moment to highlight one of these classes, Legal and Constitutional Issues Relating to the Assessment Process, and the work of the AAP's Board of Assessment Appeals Work Group comprised of co-chairs Mark Kellerman and Rita Yannayon, along with our AAP CPE instructors, and several other AAP members. This group of individuals has been working diligently over the past few months to update the Appeal Board training modules that were developed after the passage of Act 155 of 2018.

Sincerely,

Josh

Joshua Zeyn, CPE
AAP President

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 may 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.

Eight months into the 2023/2024 Session, the following legislation has been introduced: 1583 House bills, 176 House resolutions, 814 Senate bills and 151 Senate resolutions. Of these totals, 42 pertain to assessment-related matters and 16 pertain to tax claim-related matters.

Much of the General Assembly's attention/effort has been focused on the 2024 state budget. Following is a summary of meaningful legislative activity subsequent to the prior Update as of May 23:

Act No. 7 of 2023

(HOUSE BILL 1100)

This amendment fulfills the Governor's campaign promise by 1) increasing the income limits for the Property Tax/Rent Rebate program to $45,000 for Homeowners and $45,000 for Renters, 2) raising the amount each recipient of the Property Tax/Rent Rebate program receives and 3) including an annual cost of living adjustment so that in future years, the Property Tax/Rent Rebate program will keep pace with inflation and no one will lose their rebate just because they received a modest increase in their Social Security benefits. Approved by the Governor on August 4, 2023 and effective in 60 days.

House Bill 405

This amendment would require real property located on boundary lines to be assessed in the county or municipality where the largest part of the mansion house is located if the owner does not choose otherwise. If the owner chooses otherwise, the choice must be made in writing and filed with the assessment office. Also, the amendment would give a subsequent owner(s) the same right at the time of purchase. Passed 203-0 in the House June 6, 2023 and was referred to the Senate Local Government Committee the same day. Similar legislation was introduced as House Bill 403 of the 2021/2022 Session and House Bill 2072 of the 2019/2020 Session.

CCAP and the AAP Assessment Law Committee are closely following House Bill 405. There are concerns regarding what data would be used to establish the county/municipality boundary lines and guidelines for consistent implementation across the Commonwealth.

Senate Bill 788

This legislation would allow the city of Pittsburgh to establish a Longtime Owner Occupant Program (LOOP) without waiting for Allegheny County to adopt a LOOP ordinance. This would allow Pittsburgh to design a property tax relief plan based on years of home ownership and increases in property taxes due to property value increases. The city would be permitted to exempt or defer the property tax increases of longtime owner occupants in the neighborhoods most impacted by development and gentrification. Only those increases in property taxes that can be determined to be generated from development occurring in

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AAP Journal

The AAP Journal is published four times a year.

Deadline for the Winter 2024 issue is December 6, 2023.

Article submissions are welcome.

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Legislative Update

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the targeted neighborhoods would be subject to deferral or exemption. Passed 103-100 in the House on June 12, 2023 and currently in the Senate Finance Committee as of June 26, 2023.

House Bill 859

The intent of this amendment is to fight blight and encourage neighborhood revitalization. It would close an existing loophole in the form of limited liability corporations (LLCs). An LLC can apply for permits and the municipality may be forced to issue the permits even if one of the principal owners of the LLC is delinquent on their taxes. This amendment would give local governments the power to deny a permit to an LLC not only when the LLC has delinquencies but also if one of the principals of the LLC has delinquencies in the municipality. Passed 124-79 in the House on July 7, 2023 and currently in the Senate Local Government Committee as of August 1, 2023.

Instructors Needed!

If you're a licensed CPE and have ever thought about teaching for the AAP, our Education Co Chairs would love to talk with you about that opportunity!

- We're looking for instructors for CPE classes*, conference sessions and chapter meetings.
- The AAP will assist new instructors in creating outlines, organizing materials and training to become an instructor.
- Please contact JR Hardester or Michelle Mack to get more information!

**CPE class instructors are paid a stipend.*

Education Opportunities

There are a number of upcoming educational programs available that might be of interest to assessment professionals:

Right to Know Law Sessions

The Office of Open Records is hosting a series on the Right to Know Law. These sessions contain highly valuable information on responding to Right to Know Law requests: agency obligations, prohibitions, deadlines, payment information, and other tips. Click here for more information on these sessions.

2024 PA GIS Conference

This year's conference will be April 10 to 12 at the Penn Stater Hotel & Conference Center, State College.

Registration is not open yet but don't forget to check their website frequently for details - *https://keystonegis.org/pagisconference*



AAP People & Chapter News

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

Our next deadline is December 6.

North East Chapter

The North East Chapter will be holding its next meeting and education class on December 8 at the Mount Airy Casino. For more information on the chapter classes, please contact Michelle Hasker *mhasker@monroecountypa.gov*.

Bradford County

The county has two new CPEs - **Christina Koser** and **Cadie Anderson**. Congratulations!

Elk County

Congratulations to **Darla Dippold** who passed her CPE exam in June!

Fayette County

Congratulations to **Rebecca Cieszynski**, **Brenda Shaffer**, and **Billie Jo Guthrie** for passing their CPE exams!

Congratulations to **James A. Hercik**, GA CPE for his Presidents' Award for 40 years of service in the assessment profession.

Delaware County

Congratulations to **Lori Allen**, **Fernando Diotti** and **Jeff Russo** for passing their CPE exams!

Lycoming County

The county is pleased to announce that **Ashley Beatty Heist** passed her CPE exam in May and is the lead field assessor. Congratulations!

Monroe County

The county would like to congratulate **Iylana Santos** on passing her CPE exam!

AAP Annual Awards

Each year, the AAP calls for nominations for the AAP's Annual Awards program to honor your colleagues' career accomplishments.

The nomination form and information will be released in early 2024 but please start thinking about who you would like to nominate. Any AAP member is eligible to receive an award.

All awards will be presented at the AAP Annual Conference scheduled for May 2024 at the Seven Springs Mountain Resort.

The AAP also has a program for years of service awards to honor our members who have hit milestones in their years of service in the assessment profession.

If you have any questions, please contact our Awards co chairs, **Darrell Lutz** and **Michele Hasker** from Monroe County.

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Reassessment

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curate will be one of the primary keys to success. Storing the updated data within your records will prove to be a significant time saver for your office during a reassessment.

In addition to working to keep property characteristic data and sales record information current and updated, it is also of significant importance to be able to estimate staffing needs and project timelines for a county-wide reassessment. The following formula can be utilized to help you estimate production timelines with your current staff levels or help you to estimate the number of staff you need to meet a project deadline.

$S = P \div (R \times T)$

Where: S = Number of staff required
P = Number of parcels

R= Rate of production
T = Time Available

Utilizing the above formula:

How many appraisers are required if an appraiser can inspect 5 commercial properties per day, with 200 workdays available per year, and 3,000 commercial properties exist within the jurisdiction?

$S = 3{,}000 \div (5 \times 200)$

$S = 3$

In this scenario, you would need three appraisers dedicated full time to the task of data collecting commercial properties within the jurisdiction.

The example above is relatively simple but is something that can be used to help plan and prepare for a county-wide reassessment.

The topic of reassessment is a "hot" talking point for many communities, by keeping current on data collection and utilizing the formula above, you will be in a strong position when starting the reassessment of your jurisdiction. Additionally, utilizing the information and data found on the IAAO's website (including all 16 Technical Standards), will equip you to answer most questions and concerns of "Why" that are asked.

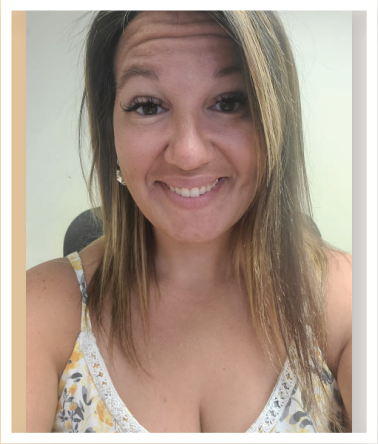
Trends come and go, but best practices ensure fair and equitable treatment for all property in your communities.

Should you have any questions, please feel free to contact me at *hiss@iaao.org*. I would be more than happy to find ways to help support your office.

Note from the AAP:

Remember, the AAP has several publications on reassessment that counties will find helpful. You can download them from the AAP website at *https://www.paassessors.org/about-us/resources*.





Sarah Jordan

VICE PRESIDENT, AAP
STAFF APPRAISER
VISION GOVERNMENT SOLUTIONS

Past Counties: Fayette

Overall Years in County Assessment: 10

Years in Some Other Form of Assessment Business: One year currently with Vision Government Solutions

First Job Ever: Cashier at Shop n Save

Worst Job Ever: Cashier at Shop n Save! I mean really - their expectation of a 15 year-old to learn the names of every vegetable and fruit known to man and then memorize a code that goes with said fruit or veggie was just asking a lot!

What Irritates Me Most in the Assessment Business Is: I am sure most of you would agree with my answer, but the lack of knowledge taxpayers have. They just see their taxes have increased and get upset and want to call and yell about it! I wish they would take the time to understand why those things happen and that we really do not hate them personally or want to see them suffer for the rest of their lives!

My Biggest Challenge as an Assessor Is: Oh, man, this one is tough. I'd have to say overcoming adversity and realizing that I don't have to hide in the shadows! I am good at my job and just because I am (should I say, was) a younger female in this profession, doesn't mean that I am not a force to be reckoned with!

Not Counting My Present Job, My Dream Job Always Was: I have always wanted to be a pediatric nurse! Then I realized like blood, needles, bodily fluids, etc. were involved and I didn't just get to put band-aides on boo boos and hold/rock sweet babies all day, so I figured "Hey assessment is a close second, right?!"

If I Won Millions in the Lottery, I Would: Spread the wealth between my family and friends. Typical answer right, but my girls and our family and friends really are my world, and I would love for all of us to sit comfortably in this world!

Favorite Vacation Memory: Introducing all three of our girls to the ocean for the first time! Seeing their excitement and joy masking a little bit of fear is a moment I will never forget!

Favorite vacation: It was Ocean City, MD and the very first time my blended family of five went on vacation together, JUST US! And believe it or not, all three of our girls thanked us for taking them and told us they had the best time! That was a win in my book!

Favorite Food: A steak medium rare with sauteed onions and Crystal Light Peach Tea!

Favorite Movie: *Pretty Women* or *Dirty Dancing*! No one puts baby in a corner, and Richard Gere/Julia Roberts - I mean come on, it doesn't get any better!!

Most People Would be Surprised to Know: I am actually ordained! I married two of my best friends six years ago! So, if you have a marriage lined up and find yourself lacking in the "who the heck is going to marry us" department, I am your girl!! I promise to entertain your guests, shed a few tears, and most importantly break every bone in my body, if need be, to make sure I get out of the "you may now kiss your bride" photo so I won't forever be photo bombing such a special memory!

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