Spring 2023 • Issue 2 Volume 20

AAP Journal

ASSESSORS' ASSOCIATION OF PENNSYLVANIA

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Calendar

AAP Board Meeting
Kalahari Resort, Mount Pocono
May 2

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

Act 28* - *Virtual*
May 18

USPAP* - *Virtual*
(7-hour AQB-certified) May 19

CPE Review Class - *Location TBD*
June 12 – 14

CPE Fall 2023
CCAP Office, Harrisburg
Intro - August 21 – 25
Site/Market - August 28 – Sept 1
Cost - September 11 – 15
Income - September 18 – 22

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

CPE Review Class - *Location TBD*
November 27 – 29

** Registration for Act 28 and USPAP is open on the AAP website.*

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

Clean and Green

Pennsylvania Farmland and Forest Land Assessment Act of 1974

Act 319 - An Introduction and Overview

Kristin Montgomery, CPE, Chief Assessor, Luzerne County

For those of you who are somewhat new to the world of the Commonwealth's county tax assessment office in Pennsylvania, let's discuss exactly what is Clean and Green?

You have heard it mentioned. You may have even provided some information to taxpayers about it, but why does it exist and what is it?

In short, the Clean and Green program is a land preservation program enacted as Act 319 of 1974 initially lobbied to help alleviate the escalating school tax bills in the 1970's for farmers. Productive farms needed to have large parcels of land to plant. Large parcels of land carried a heavy tax burden. Therefore, the state passed (an unfunded) bill to value the property based on its production vs. its actual market value. Now it's more geared to preserving "open space" – agricultural use, agricultural reserve (land not being used to grow product but is vacant from improvements) and forest reserve.

Qualifications are simply that the land must be at least 10 acres. However, like all good tax bills, there is an exception to that. If the property is less than 10 acres but shows proof they generate over $2,000 per year in produce revenue, it too will qualify for agricultural use.

Sounds simple enough, right? WRONG!

There became a lot of "what if" scenarios which promulgated at least 10 amendments; from adding subdivision rules, to updating land values annually, to commercial activity rules, the invention and classification of agritainment, oil and gas/alternative energy, wind energy, solar energy, non-coal mining, then revisions to the oil and gas language, compost language, to freezing values until you reassess.....UNLESS they are lower than what the county is currently using! There is so much to know about this act you almost need to just address the situations as they arise so that you don't get overwhelmed trying to blindly learn it all at once.

What values do we use if we are not using base year market values? The PA Department of Agriculture and the PA Bureau of Forestry develop per acre values every year. By May 1 of each year, the assessment office will receive values. If the department's values remain above the ones your county uses and you are not implementing a reassessment, they can be filed. Luzerne County has approximately 105 different soil types (I may have lost count) ranging from $750.61 per acre to $1,528.03 per acre, with forest reserve coming in at $54.88 per acre. Which can explain why two identically sized tracts of land can have totally different values. Before we all had access to the wonderful world of GIS, an assessor used to have to estimate ground cover and soil types using huge soil map books. Now it is much simpler and more accurate.

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President's Message

Hello everyone!

I hope you all had a fabulous winter and now we are heading to the beautiful days of spring! I can't believe that the time has come to pass on the gavel to Josh Zeyn. Josh will be a great president of the AAP; he will defiantly do a great job. It has been an honor being on the AAP Board of Governors for the past six years, without taking on this experience, I would have never understood how great the AAP is, how many hard-working people there are to assist the membership and how dedicated the AAP, chairs and co-chairs and committee members are to the membership. It has been an honor being the AAP president, I hope you all with be at the Kalahari to celebrate the exchange of the gavel with me May 3 - 5, 2023.

We have had a lot happening at the AAP since my last message. I want to thank Mark Kellerman and Angie Tennies for all their hard work to update the 2023 AAP Bylaws and the Policies and Procedures; this took many revisions and many weeks. If you were not able to attend the membership meeting on February 28, 2023, please see the AAP website to view the updated By-laws and Policies & Procedures. They are now working on the final changes to the By-laws and in May you will have the opportunity to have a final vote in these changes at the Membership Meeting on Thursday May 4th.

The State Board of Certified Real Estate Appraisers (SBCREA) is changing testing companies for the Certified Pennsylvania Evaluator (CPE) exam. At this time we are not aware of who the new testing company will be but if you have questions, please contact the AAP or the Education Committee Co-chairs JR Hardester and Michelle Mack. More information to come as we receive information from the Department of State.

I would like to announce that Ryan T. Gonder from McNees Wallace & Nurick has been retained as the AAP solicitor for the upcoming year. Welcome back, Ryan! We look forward to working with you!

Thank you to Terry Cochran and Lori Lawyer for all the support and guidance. Without the support who knows where I would have ended up! And to Rita Yannayon, thank you for always assisting me with the Roberts Rules of Order; I will never get those straight! I want to also thank the membership for supporting me and it has been a true honor as the AAP president.

For those of you who are considering joining the Board of Governors as a representative of your chapter and then eventually a board member, here is a breakdown of the AAP Committees and Chairs. Please reach out to any of the chairpersons should you have an interest in becoming a committee member. We are always looking for fresh perspectives and ideas and would welcome you.

Assessment Law:	*Josh Zeyn and JR Hardester*
AAP Journal:	*Kristin Montgomery*
Budget:	*Sarah Jordan*
CCAP Liaison:	*JR Hardester and Deb Crawford*
Clean and Green:	*Deb Crawford and Cathy Voda*

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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*, any vestiges of winter should be receding and the first signs of spring should be bursting forth. With the transition of seasons in progress, I hope this Update finds you healthy, safe and enjoying more outside activities.

During the first two months of the 2023/2024 Legislative Session, 288 bills/resolutions have been introduced. This volume is quite a bit lower than during the first few months of prior Sessions as the House has been at a standstill for much of 2023 to date. Of the 288 bills/resolutions introduced, five pertain to assessment-related matters and three pertain to tax claim-related matters.

All represent familiar topics and/or bills re-introduced from prior Session(s). I do not anticipate significant activity on many of these bills in the near future but a topical summary is provided here:

Property Tax Reform

- **Senate Bill 156** - property tax freeze for eligible seniors
- **Senate Bill 183** - elimination of school property tax on homesteads/farmsteads; State fund to replace revenue
- **Senate Bill 219** - option for City of Pittsburgh to exempt or defer property tax increases for long-time owner occupants

Tax Exemption for Disabled Veterans and Veterans' Surviving Spouses

- **Senate Bill 177** - Constitutional amendment to remove war-time service and honorable discharge qualifications)

Tax Claim

- **Senate Bill 149** - creation of county demolition and rehabilitation fund to redevelop blighted property
- **Senate Bill 182** - permanent exemption of social security COLA adjustments from Taxpayer Relief Act income limits

Other

- **Senate Bill 231** - provide menu of options to comply with advertising/public notice requirements
- **Senate Bill 369** - property owner's "bill of rights" for cases of condemnation/eminent domain

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, conferences 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!

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AAP Journal

The AAP Journal is published four times a year.

Deadline for the Summer 2023 issue is June 5, 2023.

Article submissions are welcome.

Please send to:
Terry Cochran, AAP Executive Director

Publication Disclaimer

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Clean and Green

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One of the most confusing things about Clean and Green is the definition of "farmstead" land. This is the land under the house; what we would normally refer to as a homesite or base acre. However, when referring to the Homestead Exclusion Program, the word "farmstead" refers to an exclusion for a working farm. This is why it is always important to read each law's definitions before trying to read the law.

To get a more intimate understanding of Act 319, attend classes at chapter meetings and conferences and if you have any questions, put it out on the list serv to get responses from around the state!

Kristin Montgomery, CPE is the Chief Assessor/Director of Assessment in Luzerne County. She is also the editor of the AAP Journal.

President's Message

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Conference Planning:	*Rita Yannayon*
Education:	*JR Hardester and Michelle Mack*
GIS Committee:	*Jake Ostrom*
Government Information:	*Jonathan Schuck*
IAAO Liaison:	*JR Hardester and Deb Crawford*
Policies and Procedures:	*Mark Kellerman and Angelia Tennies*
State Board Liaison:	*Mark Kellerman*
STEB Subcommittee:	*JR Hardester*
Tax Claim:	*Holly Martz and Angela Tennies*

To see detailed information on the committees, please visit the AAP website https://www.paassessors.org/

Jenn

Jennifer K. Pettina, CPE
Centre County
AAP 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 June 5.

Laurel Mountain Chapter

Congratulations to the chapter's new board:

- President - **Stephen Gallo** Allegheny County
- Vice-President - **Danielle Maust**, Somerset County
- Treasurer - **Kim Deubner** Cambria County
- Secretary - **Ryanna McGinnis** Bedford County
- AAP Representative (2024) - **Jared Billy** - Fayette County
- AAP Representative (2025) - **Robert Roland** - Bedford County

North East Central Chapter

The North East Chapter will be holding meetings and education classes on the following dates - April 14 (Wyoming County), June 9 (Lackawanna County), September 1 (Schuylkill County) and December 8 (Monroe County). For more information on the chapter classes, please contact Michelle Hasker *mhasker@monroecountypa.gov* at or Kelley Cosner at *kcosner@wycopa.org*.

The North West Chapter

The chapter's next meeting will be Friday, April 14 at the American Legion Post 720, located at 70 Veterans Drive, Knox PA. The membership meeting begins at 10 a.m. and will be followed by two continuing education classes: Act 28 (two hours) and "What's the Difference: Double-wide vs. Modular" (three hours), both presented by JR Hardester. If you are interested in attending these classes, please contact Rita at *ryy422@hotmail.com*.

Erie County

Congratulations to **Noah Kaufer** for passing his CPE exam!

The county has also announced that **Rita Yannayon** has accepted a new position with Tyler Technologies, and her last day with the Erie County Assessment Office was February 24. Rita will continue to serve as the North West Chapter AAP Education Committee representative, as well as the AAP Vice President.

Lancaster County

Congratulations to **Heather Fawber** for passing her CPE exam!

Thank you!

The AAP would like to thank **Steve Howe**, one of our esteemed CPE class instructors, for his service to the AAP and the many current and former licensees who he has taught over the last 25 years.

Steve retired from Dauphin County over two years ago but continued to teach for the AAP. Thank you, Steve! Please keep in touch with your friends at the AAP!

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AAP Annual Conference
May 3 to 5, 2023 - Kalahari Resorts, Pocono Manor

We hope to see you in May at the AAP's Annual Conference! Check out the details on the AAP website - *www.paassessors.org*. We just have a few deadlines for you to remember:

Service Awards

Be sure to share the names of anyone eligible for years of service awards with Terry Cochran by **April 10**.

AAP Awards

If you're nominating anyone for the AAP Awards, please send those nominations to Terry Cochran by **April 4**.

Nominations

Any nominations for the office of secretary should be sent to Terry Cochran by **April 4**.

Chapter Ads - Conference Program

If your chapter would like to place an ad in the Annual Conference program, please contact Terry Cochran by **April 10** for details. There is also a form on the AAP Annual Conference webpage.

AAP Education Auction

The AAP is asking each county to donate items for both a silent and regular auction. Please send a description of your items to Lori Lawyer by **April 12**.

Proceeds from the auction support chapter education!

Membership Meeting

There will be an AAP membership meeting on May 4 at the Kalahari Resorts. Make plans to attend!

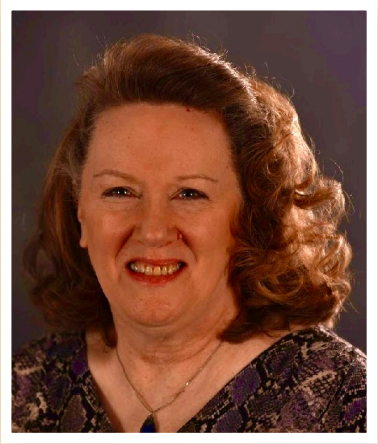
Hotel Reservations

Don't forget to make your room reservation with the Kalahari Resorts by **April 2**. After that date, the resort cannot guarantee room availability.

Conference Registrations

Whether you're a regular active member or a vendor member, don't forget to register now for the Conference! We look forward to seeing you there!





Rita Yannayon

TYLER TECHNOLOGIES INC.

Past Counties: Erie

Overall Years in County Assessment: 15

Years in Some Other Form of Assessment Business: From 1999 through 2008 I held a real estate sales-person's license, and as a realtor thought I knew it all about valuing property (HA!)

First Job Ever: grocery store cashier

Worst Job Ever: My past jobs have gotten me to where I am today, none of those jobs were intolerable

What Irritates Me Most in the Assessment Business Is: Ignorance about what we do

My Biggest Challenge as an Assessor Is: Biting my tongue when dealing with someone who is ignorant about the assessment process

Not Counting My Present Job, My Dream Job Always Was: I love math and numbers, and would have loved to pursue a job as a forensic accountant

If I Won Millions in the Lottery, I Would: Buy or build my dream home on the beach and spend my days hunting for beach glass and seashells

Favorite Vacation Memory: A year or two after high-school graduation, nine friends and I rented an ocean-front condominium for a week in Myrtle Beach. I loved falling asleep and waking up to the sound of the ocean. And in contrast to living near Lake Erie where we have some of the BEST sunsets anywhere, enjoyed the most fantastic sunrises over the Atlantic Ocean.

Favorite Food: My own version of surf and turf: bacon-wrapped scallops and filet mignon

And Drink: TEA! No sugar, milk or fruity flavors—just good, strong black tea

Favorite Movie: The "Lethal Weapon" series with Danny Glover and Mel Gibson; but I'm also a sucker for chick flicks, especially anything done by Nora and Delia Ephron

Funniest Assessment Story: The FUNNIEST story is not fit to print—so ask me some time

Most People Would be Surprised to Know: Despite the fact that I am 60 years old, I do not and have never colored my hair (I thank my parents for the good genes that have allowed me to maintain my strawberry blond hair color)

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