Summer 2024 • Issue 3 Volume 21

AAP Journal

ASSESSORS' ASSOCIATION OF PENNSYLVANIA

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November 20

AAP 2024 Fall Conference
Sheraton Station Square Hotel
Pittsburgh
November 21 - 22

AAP Board of Governors' Meeting
Kalahari Resorts, Pocono Manor
May 6, 2025

AAP 2025 Annual Conference
Kalahari Resorts, Pocono Manor
May 7 -9

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

What is an Assessor and Who is the AAP?

Charles "JR" Hardester, Chief Assessor, Lawrence County

I understand it is strange to publish an article about the AAP in a newsletter authored by the AAP. However, I feel it is important for our members to understand how much of an asset the AAP is and everything the organization has to offer.

Before I get into the AAP, we first must understand the role of the assessor. While many people in the public, as well as people we work with and for, will define an assessor by the first three letters of our title, I think they chose the wrong animal from the dictionary. While, to many, we may be the donkey, to me we are the work horse of the county. Without assessors, the county would not be able to function since we are responsible for more than 75 percent of the county revenue.

How to best explain this using language we are very familiar with is: The county is the landlord; assessors are the property managers, and the tenants are the taxpayers. However, our job is to make sure everyone is assessed fairly and uniformly so each property owner is paying their fair share of the tax burden (aka rent). Assessors in Pennsylvania have the most difficult task of uniform assessments in the country because of our antiquated assessment systems and being behind the times with technology. However, we strive to be top-notch professionals in our field and can only do so because of the AAP.

What is the AAP? The AAP (Assessors' Association of Pennsylvania) is a non-profit organization that was founded in 1949 by a group of assessors with the intent of promoting education and professionalism in the assessment field. In my opinion, the AAP is the foremost expert in the assessment and taxation profession in Pennsylvania. I feel comfortable making that comment because during my 24 plus years in this profession, there has never been a time a fellow colleague wasn't willing to help. When you have attorneys coming to assessors for legal advice, you know we are doing something right. (Although we cannot give legal advice).

I know I am not alone when I say, I would not be the person I am today without this association. When I first got involved in the association, I was a Board of Governors representative for my local chapter. It was at a board meeting in Gettysburg that someone started to push me out from underneath the rock where I was hiding. I was sitting at the bar the night before the board meeting with the then chief assessor of Erie County, John Engel, and I was explaining to him about my foreclosure rate in New Castle. That was at the time of the 2007 and 2008 bubble burst, and I was seeing 8 out of 10 sales in the City of New Castle, Lawrence County being resale foreclosures. Therefore, during discussions at the board meeting, John "voluntold" me to discuss the foreclosure issue with the board. It was from that point forward that my career in the assessment profession took off. Shortly thereafter I was asked to sit on a legislative task force studying the Pennsylvania Assessment System and STEB. Next thing I knew I was asked to become an instructor for the CPE classes,

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President's Message

Hello and welcome summer!

At the AAP Annual Conference in May, I spoke about how, as far as I know, no one has ever proclaimed that their goal in life is to become a property tax assessor. Most of us happen into the position somewhere along the line. That's what it was for me after spending many years as a paralegal. But I found that my background and life experiences lent themselves well to this profession. Along the way, I had the support and encouragement of my peers, along with the educational opportunities provided by the AAP to gain more proficiency. I then began to think about getting more involved but didn't know how or where to start. I give credit for the first "PUSH" to Roxie Randolph, an assessor (now retired) from Clarion County who told me: "You'd make a good president for our chapter." Then came involvement with the Education Committee, followed by election as the chapter's Board of Governors' representative. The next "PUSH" I got was from Mark Kellerman from Centre County, to agree to the nomination for the position of secretary for the AAP. Little did I realize that four years later I'd become president of the AAP within just over a year into a new position with Tyler Technologies overseeing a countywide reassessment project. The responsibilities inherent with each of these roles are going to make for an interesting year! I welcome the challenge and thank you for the opportunity to serve you in the position of president.

I tell all of you this so that if you're thinking about/wanting to become more involved with the AAP—consider this your "PUSH". There are many opportunities for you to be involved. The relationships that will come with your involvement, and the experiences you will have will benefit you immensely in your career. Be willing to push yourself or say "yes" when someone pushes you. Your involvement is what makes the AAP work, and helps you become a more skilled professional.

In closing, I want to extend thanks to Josh Zeyn for his service as president over the last year, welcome Michelle Hasker as the incoming secretary for the AAP, and congratulate Jonathan Schuck on his appointment to the State Board of Real Estate Appraisers to one of the two Certified Pennsylvania Evaluator seats on the Board. Three great examples of AAP members who have welcomed that "PUSH" to share their knowledge and experience—not to mention their precious time—to serve the AAP and its members.

Rita Yannayon, 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*, it will be 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.

Seventeen months into the 2023/2024 Session, the following legislation has been introduced: 2321 House bills, 447 House resolutions, 1149 Senate bills and 303 Senate resolutions. Of these totals, 55 bills are assessment-related and 18 bills are tax claim-related. Since the prior Legislative Update as of March 4, 2024, the following bills of interest have advanced:

House Bill 405

This Act would establish the Tax-Exempt Property Municipal Assistance Fund using the revenue generated from the 18% Liquor Tax, levied on all wine and spirits sold in Pennsylvania, to provide funding to municipalities that have 15% or more of their overall assessed property value as tax-exempt properties. Counties would be required to provide the list of tax-exempt properties and their market values to the state. There are limitations to the allocation that a municipality could receive. It may not be greater than 10% of the total and it cannot exceed $100 per person in the municipality based on the census data.

This bill received its first consideration in the House Local Government Committee on May 22, 2024.

House Bill 775

"Vacant Property Registration Act" would allow municipalities to enact an ordinance or resolution that includes a vacant property registration fee. Any such municipality that elects to impose and collect a registration fee shall compile and maintain a vacant and blighted properties list that identifies by address and owner all vacant and blighted properties in the municipality. Each listing shall contain the date each vacant and blighted property was listed. The municipality shall submit the municipality's first vacant and blighted properties list within six months of the enactment of an ordinance. A municipality with a vacant and blighted property registration ordinance in place prior to the effective date shall not be required to amend their ordinance to comply with the provisions of this legislation. The Act would provide certain exemption conditions to owners for economic hardship, active military service, probate situations and active real estate sales marketing, providing that the properties comply with local, state and federal codes and laws. Also, the Act would penalize owners who fail to comply with the registration requirements by $25 per day for residential properties and $50 per day for commercial or industrial properties for every day that the owner has failed to register the vacant property with the municipality. If the property owner brings the property into compliance with the municipal code within 12 months or sells the property to an entity that brings the property into

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AAP Journal

The AAP Journal is published four times a year.

Deadline for the Fall 2024 issue is September 6, 2024.

Article submissions are welcome.

Please send to:
Terry Cochran, AAP Executive Director

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What is an Assessor?

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an IAAO representative, liaison to the CCAP Assessment and Taxation Committee, co-chair of the Education and the Assessment Law committees and much more; as many of you are aware, because you must listen to my biography each time I teach. I was even elected president of this great association in 2014. *What were all of you thinking back then?* By the way, I am not writing this so I can gloat about myself but to prove that getting involved in this great association will provide you with the education and endless possibilities to go as far as you want in this profession and in life.

By getting involved and becoming an instructor for the initial CPE class as well as continuing education, I overcame my fear of public speaking. By getting involved and being "volun-told" to be a part of legislative task forces and committees, I learned so much about the assessment system, the consolidated county assessment law and Clean and Green, including all the pros and cons. Getting involved with a committee like assessment law is so rewarding because you get to understand the law based on real life experiences from colleagues and not just by reading books or court cases to try to understand why.

One of the first committees I was a member of was the Conference Planning Committee. That committee was a great way to get started in the association because, as a newer member, I was able to give my opinion of what the newer and less experienced members wanted. The first time someone attends the annual conference can be what sets the tone for that person for the rest of their assessment career. How the conference is perceived by them will determine if they want to get involved in the association and, in turn, attend future conferences. Hence, the importance of the Conference Planning Committee. One of the most important committees is the Education Committee. Part of the AAP's mission is to improve the assessment practice in the Commonwealth of Pennsylvania. The only way to accomplish the mission is to educate our members, which will give them the tools necessary to educate their superiors as well as the public. The AAP strives to be the number one provider of education when it comes to mass appraisal (assessment) as well as CPE education. I encourage you to get involved at your chapter level so you too can have a voice on what educational classes and activities the AAP will offer.

While I could write so much more about all the knowledge and experiences, I have gained from being involved with the AAP, I would be remiss if I didn't say the most important part of the AAP is **YOU,** its members. Without you, and those who came before us, who set the cornerstone of this association, we would never be where we are today. The AAP has been blessed throughout the years with a wide variety of individuals who have dedicated their lives to educating association members. While it is important for new assessors to learn everything they can from the more experienced, it is equally important for them to speak their mind. Lessons are not always learned from the most experienced; they can be learned from the newbie. I can't count the number of times I have learned something from a CPE student while teaching them the sales comparison approach to value. I think one of those lessons was that the sales comparison approach is far more superior to the income approach. I also learned from CPE students, regardless of your skill set, there is something to be taught and something to be learned in every conversation. As one past president of the AAP says during his class "if you are the smartest person in the room, then you are in the wrong room."

The AAP has been around for over 75 years and if we continue to follow the path of the assessors before us, we will be around at least 75 more. I encourage anyone who wants to get involved to speak to your current officers, past presidents, and committee chairs. If you want to learn more about the committees of the AAP, refer to the Summer 2022 Journal article found on the AAP Website.

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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 September 6.

Allegheny County

The county is happy to share that the following staff members have successfully passed the CPE exam - **Patricia Brust**, **Elizabeth DeVall**, **Robert Florian**, **Gage Jacques**, **Carid McHolme**, **David Nugro**, **Todd Sanders**, **Mary Scafade**, and **John Weidman**. This brings the total staff of licensed CPEs to 34.

Welcome back to **Megan Moschella** who has returned to the assessment office!

Greene County

Congratulations to the county's new chief assessor, **Lisa Main**!

Lehigh County

Congratulations to **Matthew Kochan** for passing his CPE exam this February!

Montgomery County

The county is pleased to announce that **Sean Dolan** passed his CPE exam this Spring. Congratulations!

Susquehanna County

Congratulations to **Alyssa Sanguinito** and **Christopher Fleetwood** who recently passed their CPE exams. Congratulations!

Tioga County

Chief assessor **Josh Zeyn** was a speaker on a panel on assessment and reassessment held at the Allegheny County Bench Bar Conference in June. He shared the panel with **Sharon DiPaolo** and **Kieran Jennings** with the Siegel Jennings, Property Tax Law Firm. The panel was very well-received by the attendees. Congratulations to all!

Union County

The county said goodbye to field assessor **Roxy Carl** who retired in April after 19 years with the county. She is looking forward to spending more time with her family, especially her grandchildren.

Two assessment office staff passed their CPE exams in March 2023 - **Christy Shiffer** and **Kirsten Minier**. Congratulations!

Westmoreland County

Congratulations to the county's newest CPEs - **Hope Buskirk** and **Zach Boring**!

The assessment office has also welcomed back **Dan Tucci**!

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Save the Date!
AAP Fall Conference
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Pittsburgh, PA
November 21 - 22, 2024

Registration materials will be released in mid-September!





Legislative Update

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compliance with the municipal code, the fee shall be waived. Makes all unpaid fees and liens against the property, collectible as per existing statute regarding municipal claims.

The bill passed 177-26 in the House on November 15, 2023 and received its first consideration in the Senate Urban Affairs and Housing Committee on April 10, 2024.

House Bill 1064

This amendment would update the Tax Increment Financing Act and allow municipalities to use these funds for anti-displacement activities in and around TIF districts, such as the creation of affordable housing, foreclosure and rental assistance, and workforce programs. This legislation would also extend the time that TIF districts can exist from 20 to 25 years, which would allow for more tax increments to fund these projects. The goal would be to fund projects that will holistically improve communities and promote economic growth without displacing residents.

This legislation received its second consideration in the Housing and Community Development Committee on June 4, 2024.

House Bill 1646

This legislation would help vulnerable individuals like older adults and incapacitated individuals remain in their homes. It charges the PA DCED with developing and publishing a form by which an owner may designate certain person(s) to receive prospective real property tax notifications and place annual notification duties on same.

The bill passed 199-2 in the House on March 18, 2024 and currently in the Senate Urban Affairs and Housing Committee as of April 5, 2024.

House Bill 1799

This proposed act would provide incentives for municipalities and developers to redevelop existing shopping malls into mixed-use communities. It would accomplish this through multiple approaches including tax abatement programs, creating a tax credit for businesses located in these communities and setting up a grant program to modernize infrastructure for the sites through a fund that would (eventually) be funded by tax revenues generated by businesses in the redevelopment sites. It would also require Department of Community and Economic Development (DCED) to establish an outreach program to make municipalities aware of available assistance for the mixed-use redevelopment of a shopping mall.

This bill passed 106-95 in the House on April 15, 2024 and in the Senate Community, Economic and Recreational Development Committee as of April 22, 2024.



Jonathan B. Schuck

Director of Assessment and Tax Claim
CHESTER COUNTY

Past Counties: n/a

Overall Years in County Assessment: 15 plus

Years in Some Other Form of Assessment Business: n/a

First Job Ever: hardware clerk in high school

What Irritates Me Most in the Assessment Business is: poor customer service

My Biggest Challenge as an Assessor is: explaining Pennsylvania's base year assessment model and appeal process to new homeowners and new PA residents

Not Counting My Present Job, My Dream Job Always Was: a professor of medieval history, especially Arthurian myth and legend

If I Won Millions in the Lottery, I Would: "donate" half to the IRS (i.e. personal income taxes), establish trusts to support sustainable ministries that serve vulnerable children locally/nationally/internationally and retire to devote the remainder of my years to serving and sharing eternal hope with my fellow human beings

Favorite Vacation Memory: with my family, reveling in a gorgeous sunset and relaxed swim on Skaket Beach, Cape Cod

Favorite Food: Spanish paella, loaded with fresh seafood

Favorite Drink: a pint of Tartan Special Ale, on draft

Favorite Movie: almost any RomCom, as long as I'm curled-up on the couch with my beautiful bride of almost 32 years

Most People Would Be Surprised to Know: I won a dance contest in junior high school...for break dancing

Three People Living or Dead that I Would Invite to Dinner: Harry Truman, Francis Collins and Diana Gabaldon

IAAO ANNUAL CONFERENCE AND EXHIBITION 2024

TOGETHER: DARING TO CLIMB NEW HEIGHTS

The **2024 IAAO Annual Conference** will be August 25 to 28 in Denver, Colorado at the Colorado Convention Center. This conference draws more than 1,200 attendees.

This international conference and exhibition is an excellent way to network with your peers from all over the world, attend high level education sessions and meet with exhibitors.

You can book your hotel room now!

Registration will open this month! Keep checking the website - *www.iaao.org*.

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AAP Annual Conference Banquet and 75th Anniversary Recap

Thank you to all who attended the AAP Annual Conference at Seven Springs Mountain Resort in Somerset County. Over 190 members and vendors gathered to learn, network and conduct AAP business.



Meet the new AAP officers for the 2024-25 term! From left to right: President **Rita Yannayon** (Tyler Technologies); President Elect **Sarah Jordan** (Vision Government Solutions); Vice President **Michelle Mack** (Vision Government Solutions); Treasurer **Kristin Montgomery** (Luzerne County); Secretary **Michelle Hasker** (Monroe County) and, Immediate Past President **Josh Zeyn** (Tioga County)



President Josh Zeyn emceeing the evening's events.



Changing of the Gavel: President Josh Zeyn (2023-24) passing the gavel to Rita Yannayon, AAP's new president



Thank you to our AAP officers for the 2023-24 term! From left to right: President **Josh Zeyn** (Tioga County); President Elect **Rita Yannayon** (Tyler Technologies, Inc); Vice President **Sarah Jordan** (Vision Government Solutions); Treasurer **Michelle Mack** (Vision Government Solutions); Secretary **Kristin Montgomery** (Luzerne County) and, Immediate Past President **Jennifer Pettina** (Centre County)

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AAP Annual Conference Recap - Awards



Congratulations to our service award winners (left to right): **Wendy Cook** (Snyder County) - 30 years; **Kelley Cosner** (Wyoming County) - 21 years and, **Jonathan Schuck** (Chester County) picking up for Cheryl Pringle - 37 years.



Congratulations to our President's Award winners, **Mark Kellman** (Centre County) (left) and **Rita Yannayon** (Tyler Technologies) (right) with President **Josh Zeyn** (Tioga County) (center).



Congratulations to all of our new CPEs!



Congratulations to our AAP Annual Awards winners (left to right):

- President's Award - **Rita Yannayon** (Tyler Technologies)
- Robert A. Hanisits/Alfred K. Hettinger Award - **Michael McFarlane** (Tyler Technologies)
- President's Award and the Eugene Porterfield Award- **Mark Kellerman** (Centre County)
- Carl W. Naessig Award - **Jennifer Pettina** (Centre County)

Award Winners Not Pictured Here:

- **Susan Miller**, CPE, Adams County - Matylda Zurowska Hudak Award
- **Nancy Zameroski**, CPE, Elk County - Chudy Award
- **Melissa Gordon**, CPE, Fulton County - Garrity Award

Trailblazer Award

- **Paul "Mike" Woytek**, CPE, Erie County

Board of Governors' Awards

- **Brian Koehler**, CPE, Northampton County
- **Cheryl Pringle**, CPE, Chester County
- **Gary Yorlets**, Cumberland County

75th Anniversary Celebration!

The Assessors' Association of Pennsylvania, founded in 1949 by dedicated assessment professionals, has become not only the leading educational organization for the state's assessment officials, but also the subject matter expert that governmental leaders look to for advice and information. None of this would be possible without the many dedicated volunteers from county assessment offices around the Commonwealth.

During the celebration at this year's Annual Conference in Seven Springs, the AAP honored the accomplishments of the association, our past presidents and other leaders of the association. The annual awards banquet featured a cocktail hour sponsored by two of our members - Government Software Services and Tyler Technologies.



The AAP was pleased to welcome old friends to our celebration (left to right) - **Keith Yearick** (former chief assessor, Clinton County), **Hap Rudolph** (AAP president - 1992), **Paulette Sebring** (AAP president - 2009), **Mary Lou Rudolph** (AAP president - 2001), and **Chris Savage** (AAP president - 2012).



Thank you to our anniversary sponsors!



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