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AAP Journal

ASSESSORS' ASSOCIATION OF PENNSYLVANIA

Contents

President's Message 2
Legislative Update 3
AAP People 4
Memberabelia 7

Calendar

AAP Summer Board Meeting
CCAP Office, Harrisburg
July 16

Fall CPE Classes
CCAP Office, Harrisburg
Intro – August 24 - 28
Site/Market – August 31 - Sept 4
Cost – September 14 - 18
Income – September 21 - 25

CPE Review
Virtual
October 13 - 14

AAP Fall Board Meeting
Valley Forge Casino Resort
November 11

AAP 2026 Fall Conference
Valley Forge Casino Resort
November 12 - 13

2027 Spring CPE Dates
CCAP Office, Harrisburg
Intro – March 8 - 12
Site/Market – March 15 - 19
Cost – April 5 - 9
Income – April 12 - 16

2027 Spring Board Meeting
Seven Springs Mountain Resort
May 4

2027 Annual Conference
Seven Springs Mountain Resort
May 5 - 7

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

Proposed Ordinance Would Mandate Regular Reassessments in Allegheny County

Allegheny Institute for Public Policy

At its regular meeting on March 24, Allegheny County Council began the process of considering an ordinance that would "undertake a reassessment of all properties within the County once every three years, with the first such reassessment to take place in 2028." This would be a significant improvement in assessment policy for taxpayers. The Allegheny Institute has recommended more frequent reassessments for many years.

The proposed ordinance says many of the right things in its preamble: that base-year assessments that stay in place for a long time meaning "owners of depreciating properties end up paying more than their appropriate share of the aggregate tax burden, while owners of appreciating properties pay less than their appropriate share," that court-ordered reassessments present "logistical and budgetary difficulties", and the regular and predictable reassessments would be "more fair and more understandable moving forward."

Based on the language of the proposed ordinance, if an initial reassessment is conducted in 2028 it would take effect in 2029 for purposes of newly assessed values and adjusted millage rates. Reassessments would either partially or fully be done with "computer-assisted mass appraisal" tools and that would be utilized in the non-reassessment period by the chief assessment officer.

Pennsylvania's status on not requiring counties to conduct regular property reassessments is well known. The state is an outlier on the issue – in a 2007 report we noted "the state of Pennsylvania is an extreme exception to the norm when it comes to property assessment." Allegheny County's current values went into effect in 2013 following a Pennsylvania Supreme Court decision arising from a lawsuit. Based on a July 2025 report on Common Level Ratio factors by the state Department of Revenue, four other counties also reassessed for 2013 and have not yet updated their values. Fifteen other counties reassessed between 2016 and 2026, and many had gone a long time since the previous reassessment.

Allegheny County has faced lawsuits over its base-year assessment in the last few years. Property owners sued over the county's submission of data to the State Tax Equalization Board for calculation of the Common Level Ratio. Other property owners and Pittsburgh Public Schools have filed separate lawsuits against the county, seeking a reassessment.

At the same time, state legislation that would put all counties on a five-year cycle has not advanced since its introduction in July 2025. The county's once-a-decade Government Review Commission, mandated by the Home Rule Charter, spent its initial meetings on the reassessment issue. Pittsburgh City Council passed a symbolic "will of Council" in December to urge the county to reassess.

Continued on page 6

AAP

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President's Message



Hello AAP Members,

I hope this finds each of you doing well! In my first Presidential Message to my fellow AAP members, I wanted to take a moment to thank our Immediate Past President, Sarah Jordan. Sarah served with great enthusiasm, brought life to our sometimes stagnate meetings, offered great ideas, and showed up for the AAP in a lot of big ways behind the scenes. I'd also like to congratulate our newly elected Secretary, Katelynn VanHooser of Erie County. I look forward to working with each of you in the coming year as well as the other AAP Officers and Board of Governors' Chapter Representatives.

Over the next year, the AAP will focus on several key priorities. To support this work, we have reorganized the Strategic Planning Committee to identify opportunities for growth and revenue, and strengthen succession planning for long-serving AAP members and staff who are ready for the next step.

In addition, the Officers and Board of Governors are responsible for negotiating the three-year affiliate agreement with CCAP. As many of you know, CCAP recently welcomed a new Executive Director, Dr. Kyle Kopko. Those of us involved in the negotiations to-date appreciated his transparency, feedback, and willingness to explore new opportunities.

Data Centers This is an evolving topic for the association and truthfully, PA property owners. Over the past several months, the Pennsylvania House of Representatives has advanced multiple bills related to data centers, energy usage, water consumption, utility infrastructure, and municipal regulation. While most of these proposals remain under consideration and have not yet become legislation, the volume and breadth of proposed legislation demonstrates that data center regulation is rapidly becoming a significant statewide policy issue.

Lastly, at the beginning of 2026, CCAP identified "Assist Counties to Conduct Timely Reassessments" as one of their three legislative priorities. The AAP Reassessment Subcommittee has met periodically regarding the above and Senate Bill 567, the Senator Fontana-sponsored bill that would establish structured, recurring schedule for counties to conduct countywide property reassessments. The AAP Assessment Law and AAP Reassessment Subcommittees have had significant involvement. I urge you to reach out to your chapter representatives for the updates provided by Josh Zeyn and JR Hardester of the Assessment Law Committee and Jonathan Shuck, Government Information.

Thank you for your time. I hope you have a wonderful summer, and I look forward to seeing you at the upcoming conference on November 12 and 13 at Valley Forge Casino Resort in King of Prussia.

Michelle

Michelle Mack, CPE
AAP President
Vision Government Solutions

In partnership with the County Commissioners Association of Pennsylvania

CCAP

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*, the summer season will be in full swing. 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.

More than seventeen months into the 2025/2026 Session, the following legislation has been introduced: 2510 House bills, 564 House resolutions, 1310 Senate bills and 340 Senate resolutions. Of these totals, 58 bills/resolutions are assessment-related and five bills are tax claim-related.

Since the prior Legislative Update as of March 3, 2026, the Legislature has been focused on the Primary Election, data centers, removing barriers to ADUs and most recently, the State budget.

Therefore, there has been very limited activity on previously introduced bills and three new bills of possible interest. Following is a synopsis:

Senate Bill 567

Senator Fontana-sponsored bill that would establish a structured, recurring schedule for counties to conduct countywide property reassessments. Disappointingly, this bill remains in the Local Government Committee since its introduction on July 31, 2025.

Senate Bill 1277

This amendment would extend the maximum property tax abatement period under the Local Economic Revitalization Tax Assistance (LERTA) program from 10 years to 20 years. The purpose is to make redevelopment more financially feasible. Received its third consideration and currently in the Rules and Executive Nominations Committee as of June 8, 2026.

Senate Bill 1374

This amendment would expand the LERTA definition of deteriorated property and extend the maximum exemption period. Received its second consideration and currently in the Appropriations Committee as of June 9, 2026.

House Bill 1678

This amendment would tax gross revenue derived from digital advertising, to be used in funding additional school property tax rebates on bills for senior citizens. Passed 139-63 in the House on June 9, 2026.

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AAP Journal

The AAP Journal is published four times a year.

Deadline for the Fall 2026 issue is September 6, 2026.

Article submissions are encouraged.

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AAP People & Chapter and County News

Send your news to Terry Cochran at tcochran@pacounties.org for the Fall issue of the *AAP Journal*. Our next deadline is September 6.

Centre County

The county was sad to say goodby to Chief Assessor **Mark Kellerman** who is retiring this month. Mark is an AAP past president and has served on the Policies and Procedures, Strategic Planning and the Affiliate Contract committees, among others. He was also instrumental in developing and updating the Board of Assessment Appeals training in partnership with CCAP. He really helped AAP grow into the organization it is today. Congratulations, Mark!

Congratulations to **Nathaniel Schoch** who has been named the county's new chief assessor!

Chester County

After more than 27 plus years of service, Real Estate Analyst **Ed Walters** will be retiring from full-time employment with Chester County.

Ed graduated with a degree in mathematics and worked for CLT (predecessor of Tyler Technologies) on a wide array of property appraisal and revaluation projects before joining the Assessment Office in January 1999. Ed...you will be missed! Enjoy your retirement!

Luzerne County

After 38 years giving of himself to Luzerne County, 37 of which were in tax assessment, **John Mazer** has decided to retire with his wife to Tennessee to party with Dolly! We, in Luzerne County's Assessment Office, will greatly miss John, his work and his personality in the office; it's going to be quiet. Best of luck, John!

We're sad to report that **John Anstett**, a longtime member of the AAP, passed away in early May. He served as the Luzerne County chief assessor and then the assessor for the City of Wilkes-Barre.

Northumberland County

The county was sad to learn of the passing of **Sam Rumberger** this past March. Sam was a longtime member of the county's assessment office until he retired several years ago. If you ever met Sam at a Conference or chapter meeting, he was sure to bring a smile to your face with his humor and kindness. Our thoughts are with his family.

Union County

Congratulations to **Madeline Schuster** on being name the county's chief assessor upon the retirement of Joan Duncheskie!



Michelle Mack, Vision Government Solutions, was named AAP's 2026-27 President at the recent Annual Conference.



At the recent AAP Annual Conference in Reading, the AAP recognized our new CPEs. Congratulations to all for passing the exam. All of your hard work paid off!

Allegheny County

Continued from page 1

The State Tax Equalization Board revised the county's 2020 Common Level Ratio due to the data submission lawsuit. Successful appeals by property owners – particularly on skyscrapers in downtown Pittsburgh – have affected tax collections. The county's taxable assessed value was $85.37 billion at the start of 2024. In 2025 and 2026, taxable value decreased. It stood at $84.66 billion at the start of this year. In these years the county, the City of Pittsburgh and Pittsburgh Public Schools voted to increase millage rates—a predictable result of out-of-date assessments.

A sponsor of the proposed ordinance noted after the recent approval of a long-time owner occupant tax relief program that might "create the environment in which it is more politically feasible to pass the countywide reassessment that I think we desperately need."

A regular timeline would stand in contrast to the proposed ordinance made in the council's session that ended in December 2025. That would have called for a reassessment when statistical triggers were met and certified.

This year's split between residential and commercial taxable value is 71 percent to 29 percent, respectively. The county has over 550,000 taxable parcels.

Moving to a more frequent schedule of reassessments would take away sticker shock over new values and reduce appeal activity. For 2026, over 6,000 appeals were filed as of April 21, with over half of those by property owners. It would end court orders as the method of keeping the county's values up-to-date and as close to market value as possible.

Time will tell. County Council passed a motion that will enable public hearings on the proposed ordinance in the coming months.

The Allegheny Institute will monitor and update developments with the proposed ordinance.

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Congratulations to our new 2026-27 officers - (left to right) President Michelle Mack, Vision Government Solutions; President Elect Kristin Montgomery, Luzerne County; Vice President Michelle Hasker, Monroe County; Treasurer Camdon Porterfield, Westmoreland County; Secretary KateLynn VanHooser, Erie County; and, Immediate Past President Sarah Jordan, Vision Government Solutions. We look forward to your leadership his year!



Thank you to our 2025-2026 President Sarah Jordan for her leadership this year!



SUSAN MCCARTY

CHIEF ASSESSOR/TAX CLAIM DIRECTOR
SULLIVAN COUNTY

Overall Years in County Assessment: 17

Past Counties: I've always been with Sullivan County.

First Job Ever: Pumping gas at my grandmother's store

Worst Job Ever: Stacking lumber at my in-law's mill

What irritates me most in the assessment business is: The public doesn't understand base year assessment.

My biggest challenge as an assessor is: Finding comparables. We have no cookie-cutter neighborhoods.

Not counting my present job, my dream job always was: Owning my own bookstore or being a professional reader for a publishing house

If I won millions in the lottery, I would: Buy a Victorian beach house in Cape May, NJ.

Favorite vacation memory: Our cruise to the Bahamas, the weather was nice; I didn't have to cook or clean anything and there was something for everyone in our family to do.

Favorite food and drink: Chicken Alfredo and Captain and Coke

Favorite movie: Sweet Home Alabama

Funniest Assessment story: I don't really have a funny assessment story. However, I find it funny when a taxpayer has doubled the size of their home and is surprised when their tax bill has increased.

Most people would be surprised to know: I've been to 48 of our United States and I plan on getting to the last two. (Hawaii and Alaska).

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