



TESTIMONY ON PENNSYLVANIA'S ASSESSMENT SYSTEM

PRESENTED TO THE HOUSE FINANCE COMMITTEE

BY

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Good morning, Chairman O'Neill, Chairman Wheatley and members of the House Finance Committee, and thank you for the opportunity to be with you today to discuss Pennsylvania's assessment system. My name is Deborah Crawford, and I have been employed by the Tioga County commissioners since 1995, serving as chief assessor since 2000 and tax claim director since 2010. I also serve as the president-elect for the Assessor's Association of Pennsylvania (AAP), an affiliate of CCAP, and I am an AAP Approved Instructor and co-chair of AAP's Clean & Green Committee and Tax Claim Committee. In addition, I am actively involved with the Local Government Commission's Assessment Reform Task Force, which you will hear more about shortly.

I want to provide you with an overview of the current assessment system in Pennsylvania, which is the responsibility of the counties. To legally value properties, assessors are required to take 90 hours of education which includes Assessment Law, Market Approach, Cost Approach and Income Approach to Value. Upon successfully completing the 90 hours, we take a State Board of Real Estate Appraisers comprehensive examination to acquire our Certified Pennsylvania Evaluator (CPE) certification. In order to maintain our certification, 28 hours of continuing education every two years is required; seven of the 28 hours must be Uniform Standards of Professional Appraisal Practice (USPAP) and 2 hours must be on the Assessor's Certification Law (Act 28 of 1992).

In addition to the responsibility of valuing all properties within their counties, assessors are also required to oversee and maintain the records for Homestead/Farmstead and Act 319 (Clean & Green). Other responsibilities may be printing tax bills, budgetary tasks, mapping, Tax Claim and tax collection.

Some County Assessors serve under the direction of The Board of Assessment Revision (County Commissioners) while others serve under an appointed Board of Appeals.

It is our duty to list and assess all property within our county for ad valorem tax purposes. Changes are made to the assessment roll any time during the year whether it be through visits generated by building permits or notification of a change from a property owner.

We are required to value all properties uniformly as of our base year, taking into consideration all three approaches to valuation (cost approach, comparable sales approach and income approach). Our base year is the year of our last countywide reassessment. Base years vary from county to county.

The Consolidated Assessment Law (CCAL) provides property owners with options when they disagree with their assessed values. In conjunction with a countywide reassessment they have the option to request an informal review, where a designee of the assessment office will meet with property owners to review their proposed assessment and correct errors. There is also the right to request a formal appeal within 40 days of the mailing date stated on the notice, and the right to appeal within 40 days of a change in value notice during the year – foreexample, if an addition is added to an existing dwelling, an assessor would visit the property to collect the

appropriate information, determine how much value the addition added to the property and send a notice of change in value.

Even if there has not been a change in value during the year, there is the right to appeal an assessment annually on or before September 1 or the date designated by the county commissioners as long as it is no earlier than August 1.

Thank you for your attention to this important issue, and I would be happy to answer any questions you may have.