



VIEWS & VISIONS

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A “CliffsNotes” Version of the Washington County, Pennsylvania Reassessment

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Washington County, Pennsylvania

Brad Boni was appointed Chief Assessor of Washington County, Pennsylvania in June 2011. His position entails the supervision of the county’s appraisal staff, the administration of all statutory functions of the assessment department and, most recently, oversight of Washington County’s tax reassessment. Prior to his appointment as Chief Assessor, Boni served as the Finance and Operations Manager of the Washington County Tax Revenue Department.

A graduate of Leadership Washington County, the nonprofit organization designed to encourage responsible leadership through civic engagement in the Washington County community, Boni serves on the board of directors for the Washington Greene County Job Training Agency. He is a professional member of the Assessors’ Association of Pennsylvania (AAP) and the International Association of Assessing Officers (IAAO).

In 2006, Boni earned his bachelor’s degree in political science from Allegheny College in Meadville, Pennsylvania.

At the time of this article’s publication, Boni has assumed a supervisory role within the property tax department of CNX Resources Corporation.

The International Association of Assessing Officers (IAAO) defines mass appraisal as *“the process of valuing a group of properties as of a given date using common data, standardized methods and statistical testing.”* While perfectly accurate, such a concise, twenty-one-word definition cannot capture the breadth of such an undertaking. The recently completed countywide reassessment in Washington County, Pennsylvania is a testament to the foregoing statement.

Quick Notes on Geography, Demography and Economy

Washington County is located in southwestern Pennsylvania, intersected by Interstates 70 and 79. The county seat, Washington, is located approximately twenty-five miles south of Pittsburgh, and the county population is just over 200,000. The tax roll consists of approximately 120,000 parcels, and in recent years, the county has seen marked property growth and development both residentially and commercially, primarily in the north-central wedge of the county. Nicknamed “The Energy Capital of the East,” Washington County is located at the epicenter of the natural gas industry.

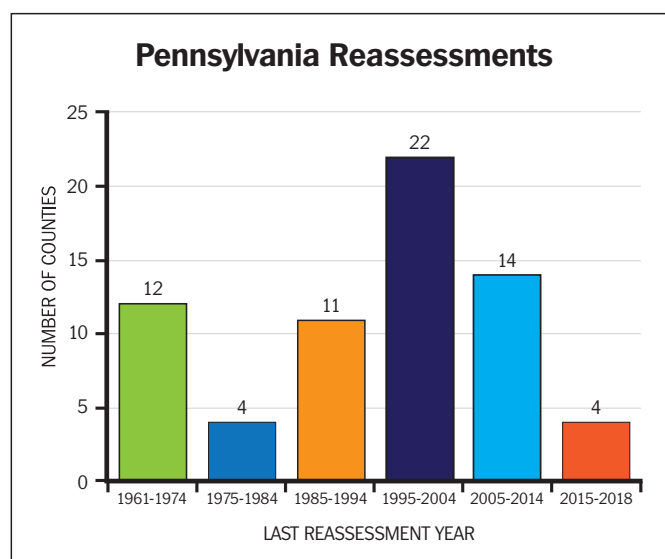
An Historical Context of the Reassessment Landscape in Pennsylvania

If wealth skips a generation, the same maxim applies to countywide reassessments in Pennsylvania. Approximately 40 percent of Pennsylvania counties’ last reassessment took place prior to the end of the Cold War. In fact, to date, a handful of counties have yet to reevaluate their real property values since the Kennedy and Johnson administrations.

With no state funding or statutory mandates in place, Pennsylvania county officials are tasked with deciding when to initiate reassessments. Political fervor on the part of county officials regarding the revision of their constituent’s property tax liabilities is uncommon. Instead, it often takes legal action against counties by local taxing authorities, such as school districts, cities or municipalities, to get reassessments to occur. Such was the case in Washington County, whose last reassessment took place in 1981.

Tyler Technologies and Project Keys

To perform the reassessment, Washington County teamed up with Tyler Technologies of Moraine, Ohio, a national mass appraisal services company that also develops and maintains comprehensive, computer-assisted mass appraisal (CAMA) software. The project, conducted in accordance with IAAO Standards on Mass Appraisals of Real Property, began in August 2013, and targeted January 1, 2017, for the implementation of reassessed values. Key points of project emphasis included



Pennsylvania counties, grouped by years, since their last county-wide reassessment. Source: Pennsylvania’s State Tax Equalization Board (STEB)

door-to-door data collection of every improved parcel; high-resolution photographs of all primary structures; written data verification requests to property owners and the establishment of computer-assisted sales comparison, cost and income approaches to value, where applicable.

Collectively, representatives of both Washington County and Tyler Technologies felt strongly that civic engagement, primarily in the form of town hall-style meetings, would foster a transparent, non-evasive dialogue between project management personnel, civic and professional groups and property owners. While winning the hearts and minds of the electorate was never the expectation, the goal was to garner public acceptance in the form of credibility, and to inspire taxpayer confidence in the mass appraisal process.

The Appeals Process

In the spring of 2016, property owners received preliminary value notifications. Those notifications asked owners to consider whether the value was representative of a price for which they could sell their property. If the answer to that question was no, then owners were encouraged to schedule informal reviews of their property values with a Tyler Technologies representative.

During a 12-week time span, nearly 15,000 informal reviews took place. At the informal level, more often than not, data corrections to square foot living area, room count or net leasable area resolved value disputes.

Formal appeals, administered by five three-person boards of assessment appeals, began on August 10, 2016. The county received 12,000 appeal requests, several thousand of which included property owners dissatisfied by the results of their

informal review. As a time-saving remedy, large-scale commercial property owners could expedite their appeals directly to the court of common pleas. Formal appeals required that the appellants present credible, supportable evidence to establish their opposing opinions of value, such as appraisals, repair estimates and/or photographic evidence of condition-related issues.

The last appeal hearings took place on October 31, 2016. Two weeks later, in accordance with Pennsylvania law, value

reassessments are commonplace. In Pennsylvania, reassessment projects occur on a sporadic basis. They often start, but never end up being finished, or on occasion, new values are never adopted. Sometimes, county officials lose their jobs over such proceedings. That misfortune did not occur here, as evidenced by my authorship of this article.

There were, without question, logistical and technical nuances of the reassessment that merited fine-tuning or recalibration, and the benefit of hindsight allows for such constructive evaluation. Overall, the project's achievements far outweighed its setbacks. Detailed planning, targeted public outreach and competent staffing



certifications were provided to local taxing authorities on November 15, allowing for the implementation of revised property values for tax year 2017.

Relevance of the Washington County Reassessment

The readership of this esteemed publication may be pondering the relevance of this project as a merit-worthy achievement. After all, in West Virginia and in other neighboring states,

were crucially important to the success of the reassessment, and the *esprit de corps* of the project personnel was a significant factor as well. The lack of any substantial public outcry over the proceedings, the fair and equitable revaluation of the county's tax roll and the commendation by the legal community for an appraisal/public relations job well done are hallmarks of the Washington County success story, and this narrative's placement in this journal serves as an additional touchstone. ▼