

Outline for Field Inspection 101

- I Introduction
- II Data Collectors/CPE Standards
 - A. Review of Dos and Don'ts
 - B. Standard Procedures
 - C. Rights and Privileges of a CPE
 - D. 4th Amendment and *Widgen v Maple Grove Twp MI*
- III Some Reasons for Site Inspections
 - A. Permits-Section 8861 of PA Consolidated Assessment Law
 - 1. Temporary Tax Exemption Section 8813
 - 2. Percentage Breakdown
 - B. Township Request
 - C. Catastrophic Loss Section 8815
 - D. Appeals
 - E. Measuring building-ANSI Standards
- IV Manufactured Homes & Grade
 - A. Factory Produced homes
 - B. 3D Printed Homes
 - C. Grade Factors -Descriptions
- V Errors, Changes in Assessed Values and Spot Assessment
 - A. Review of Section 8816 Clerical and Mathematical Error
 - B. Review of Section 8817 Changes in Assessed Valuations'
 - C. Review of Section 8843 Spot Assessment, Monroe County Court Case And Recent Appeal
- VI Questions

Data Collector Standards

A. Definitions

- Data Collector – Individual employed by a county or county vendor for the sole purpose of collecting real property characteristics.
- Property Record Card including “ecard” – A document, hard paper copy or electronic, detailing basic real property information and property improvement characteristics.
- Labeling – Detail on property record card to identify specific sections or elements of construction that are pertinent to the valuation process and/or necessary for data entry to any valuation (CAMA) program.
- CAMA – Computer Assisted Mass Appraisal – A system, manual or computerized, to value real property and property improvements based on property characteristics, based on valuation models.

B. Role of the Data Collector

1. Data collectors play an essential role in a county's everyday collection of property characteristics as well as in a county reassessment as they are involved in gathering the data on the characteristics of each parcel that is required to successfully complete a property valuation whether as a routine daily activity or as part of a countywide reassessment. Such data must be complete and accurate to properly estimate property values in designated neighborhoods and jurisdictions within the county.
2. Data collectors also represent the county, the county's assessment office, and a county vendor (who represents the county). This individual may be the initial and possibly only contact with the property owner/public, therefore being knowledgeable of the process is critical. For these reasons, the following data collector standards are provided as recommended guidelines for counties and county assessment offices and their representatives (i.e., contractors and subcontractors).

C. Standard for Representing the County and County Assessment Office

1. Professional responsibilities for data collectors require the data collector to:
 - Be familiar with the *role of the data collector* in the valuation and/or reassessment process, property inspection, data collection and reporting, and representing the county.
 - Be thoroughly familiar with county and county assessment office policies regarding appearance and dress, safety and access to parcels (e.g., reason

for entry onto the property exterior; hours within which such entry may occur, including at a nonroutine time agreed upon with the property owner; prohibitions against opening doors, entry through open doors or looking into windows of structures; requirements to leave a notice (e.g., door hanger; see attachment for example) on the principal building providing the owner with information on how to contact the data collector or other county designated contact).

- Be sure the correct property record card for the property is in hand for each field visit.
- Have his/her I.D. card ready and make no attempt to enter a property without it.
- Be ready to politely and properly identify oneself and identify and address the occupant.
- Tactfully explain the purpose for the visit to the property (standard script).
- Ask permission to inspect the property to ensure the property record is complete and accurate (standard script).
- Conduct all work in a polite, businesslike, efficient, and professional manner.
- Comply with policies related to prohibitions on entering the premise if the owner/occupant provided notice denying entry, and the requirement to immediately leave the property if the owner/occupant requests, and conduct oneself in a manner consistent with such policies.
- If an owner or occupant is not available at the time of the visit, follow preestablished protocol relative to property inspection and provide notice explaining the reason for the visit (e.g. door hanger with contact information).

If entry to the interior of a property is required, two county representatives must be present at all times for interior inspections and in compliance with county established trespass and privacy standards (see example of such policies attached).

2. Professional responsibilities for data collectors will also require a data collector to respond appropriately in special circumstances. For example, relative to a residential property, a data collector should:

- Not enter property grounds if the property is posted with "no trespassing" signs or the perimeter of the property is fenced in with the access gate locked or unlocked.
- If met by a minor after entering property grounds, ask if the parents are home. If the minor indicates the parents are at home, ask the child to tell

the parents someone is at the door. When minors are present on property grounds, do not measure the exterior of the property until an adult has given permission. If the minor indicates no parent/adult is present, do not measure the exterior of the property and plan a revisit. *Leave a Door Hanger*

- Plan a revisit if there has been illness or death in the family.

D. Standards for Visitation Procedures

1. **Owner/Occupant Present:** The data collector should contact the parcel owner/occupant and if permitted, physically inspect each improved parcel. The purpose of the exterior inspection of the improvement(s) is to list and/or verify, and if necessary correct and/or revise, the property improvement characteristics/information contained on the property record card (including ecards) to validate the current property characteristics/information for each parcel.

If permission to inspect is denied, notation as to the circumstances is to be made on the property record card and a supervisor immediately notified. Further, if an inspection for any other reason (i.e. safety, security, health-related issues, only minor present, trespass issues) is not possible, notation as to the circumstances are to be made on the property record card and a supervisor is to be immediately notified.

As part of the data collection/inspection process, the data collector should inspect all improvements and perform measuring pertaining to collecting and recording complete data regarding the physical characteristics of all the improvements for every parcel. (Improvement should be measured from the exterior and rounded to the nearest foot and recorded on the property record as directed. The dimensions should be written on a preliminary sketch and later transferred to the property record card. The sketch should contain exterior dimensions, story heights and labeling. The final sketch should be neat and to scale. Dimensions should be properly placed so that the square footage for specific areas and total square footage is able to be correctly calculated; labeling should be legible and complete.)

- Contact with the parcel owner/occupant also provides opportunity to verify the available information on the parcel and may provide information about the age of buildings, recent sales information from the owner, and information on any changes to the improvements and also identify factors that might affect the value of the property (e.g., special easements, unusual soil conditions, property rights). It also provides opportunity to advise the owner, if asked, when and where the information on the property valuation will be available, or how such information may be obtained.

- If entry to the interior of the property is required, two data collectors or county representatives must be present at all times and act in conformance with county-established trespass and privacy standards.
2. **Occupant Not Present:** If contact is not made with the owner/occupant of a specific improved property, and policies with respect to special circumstances and county policies regarding privacy and trespass are not applicable (e.g., a vacant property), the data collector should go about the process of measuring and collecting visible property characteristics, inspect the subject property from the exterior, and leave a notice (door hanger) with a local telephone number informing the owner/occupant that the property has been inspected and how the property owner may reach the county-designated contact if desired.
 3. If the owner/occupant refuses entry, the data collector may estimate both size and property characteristics (see attachment with possible example of a notice concerning the estimated assessment).
 4. The data collector must document all reasons for inability to conduct a physical inspection of the exterior of the property and specifically report such parcels that were not physically inspected (for any reasons previously discussed in C 2) to their supervisors.
 5. The data collector must complete and submit **all required field reports** promptly following completion of the field review per the requirements of the county assessment office.

E. Training and Quality Assurance Standards

1. The data collector¹ should bring to the **position basic skills** including, but not limited to, basic observational and mathematical skills required to collect data and perform arithmetic, and possess communication skills. In some communities, bilingual skill may be desirable.
2. The data collector **must be trained to:**
 - Generally understand property valuation as it relates to assessment and the purpose of a reassessment as it relates to general countywide reassessment or daily field property review and the data collector's role in the assignment or project.
 - Understand the data to be collected and the property record fields to be verified and completed.

¹ Prior to employment, potential data collectors should possess a valid driver's license and reliable vehicle, and have complied with county policies related to current background checks.

- Accurately and fully complete relevant fields on the property record card² based on the training or operational manual with instructions for its completion.
 - Accurately and consistently verify or collect new property characteristics and record property characteristics, square footage, angles, sketches and dimensions for appropriate field documents.
 - Take clear digital images of properties.
 - Gather cost and sales information and records on appropriate field documents, if required. [Note Well: This step relative to cost and sales information may be considered as “valuation” and not in the purview of the data collector. In the sales comparison, the comparable selection process requires the selection of comparable properties which is subjective and should only be done by Certified Pennsylvania Evaluators (CPEs).]
 - Document/update data on the physical condition of buildings based on objective property characteristics (e.g., the presence or absence of a structure).
 - Complete logs and control forms and required documentation, as required.
 - Bring to the attention of the field supervisor issues that may be identified regarding mapping, or inaccuracies on the parcel identification and property record card (e.g., the presence or absence of a structure).
3. The data collector gathers and records objective property characteristics. Property elements that require estimation of value or consideration of subjective factors may not be reported by data collectors, unless the individual acting as a data collector is a CPE or certified appraiser. As a result, data collectors should not assign value attributed to property characteristics, such as:
- Grading factors.
 - Quality of a structure.
 - Condition of a structure.
 - Depreciation.
 - Effective age.
 - Legal property rights (e.g., riparian rights, oil and gas rights).

² While a data collector may not complete all fields on a property record card, typically, the existing property record card will include property identification data such as the parcel number (aka property identification number or PIN), name and address of owner, legal description, a detailed listing of building characteristics, an area to sketch the building, a list of minor buildings, a space for a photograph and notations, all land listing data and computations, a sketch of the parcel, property identifiers such as parcel number and property location, sales data, building permit records, and factors affecting land values (i.e., use, depth, influence factors, topography, utilities, type of street or road, dwelling setback, fronting traffic, and zoning), quality of construction, and condition, desirability and usefulness for the building's age and type.

Such characteristics and data are the responsibility of certified (CPE) project staff involved in support, supervision, and quality assurance for field data collection.

4. Training must be consistent for data collectors employed at the beginning and during all other phases of the assignment or countywide reassessment project.
5. All data collectors must be supervised.
6. Quality control is key to accurate and complete property inventory data. Data collector supervisors must check the data collector's work for accuracy and completeness, provide for retraining, and discipline collectors unable to meet standards for accuracy and completeness. (Refer to the model contract for suggested International Association of Assessing Officers (IAAO) standards for supervisors to sample the submitted work.)
7. The exact amount of time required for data collector in-class and field in-service training will be similar for certain modules (e.g., county policies regarding dress, safety, and property access) but may vary for others depending upon the skills and prior experiences of the collector (e.g., a contractor with skills in building measurement or a CPE performing data collection functions, inspection procedures, etc.). Typically, about one-week of in-service training may be required to assure the quality and consistency of the process of data collection.

Although the instructions above provide the general guidance for our Certified Pennsylvania Evaluator (CPE) Assessors/ Appraiser, it is nearly impossible to provide guidance for every situation. Listed below are some standard procedures an appraiser/assessor should follow upon entering onto your property:

1. A County issued employee photo ID card is prominently displayed.
2. Ring doorbell, knock on door, or both. If no answer, let a door hanger at that time at a prominent location(s). Identify themselves as a _____ County Assessor/Appraiser and reason for the visit.
3. Allow time for the owner to answer the door before walking around the house to inspect it.
4. An Assessor/Appraiser will not request an interior inspection. However, sometimes it is necessary to measure or verify interior characteristics. Should an interior inspection be requested by the property owner or ordered by the Board of Assessment, two Assessor/Appraisers will make the interior inspection.
5. **To be clear, interior inspections will only be made by two assessor/appraisers,** which may necessitate a return visit.
6. With an answer at the door or at the property, the assessor/appraiser will ascertain as to whether or not the individual answering the door or at the property has care and control over the property. If so, the assessor/appraiser will ask pertinent questions regarding the real property and/or ask permission to go onto the property for an exterior inspection which may include a walk around the property and measuring of exterior improvement(s). Most property information can be collected from an exterior inspection and speaking with a property owner. **Only an individual with care and control over the property can give such permission. Minor children CANNOT give permission.** The assessor/appraiser will make their best efforts to determine if the person at the property has the authority to grant them entry onto the property.
7. If additional information is needed, a Door Hanger/Hang Tag will be left at a prominent location(s). If additional information is needed and if the owner does not respond to the door hanger within 15 days, the assessor/appraiser may make additional visits. If no response is received, any assessment change will be based on *estimated* data for the improvements made and a notice of change in assessment mailed.
8. **If requested to do so, the assessor/appraiser will leave the property immediately.**
9. The assessor/appraiser will identify themselves to the builder, if on site, before entering new construction.
10. If the assessor/appraiser is denied access to any part of the property, they will collect the information based on what they view from outside the inaccessible area or from the street. Any data collected in this manner will be *estimated* and the property assessment revised accordingly.
11. Should, at any time, the assessor/appraiser believe their safety is in jeopardy, they will immediately leave the property and report the incident to the appropriate authority.
12. If an inspection is not possible, or the property inaccessible, an estimate will be made, assessment change (if warranted) mailed with the appropriate appeal notice.

The assessor/appraiser is not a law enforcement officer and will not be visiting your property to conduct a criminal investigation. However, they cannot wear blinders when working in the field and are required to report criminal activity or suspect properties.

We hope this helps to clarify and address any concerns you may have about how our CPE assessor/appraisers work in the field and your rights and responsibilities as a property owner.

Draft Example

8

Attachment __
----- COUNTY

OFFICE OF TAX ASSESSMENT

[DATE]

DRAFT

[Owner Name]
[Owner Address]
[Owner Address]

RE: Property ID Number: [_____]

Dear Property Owner:

A member of our Assessment Office assessor/appraiser field staff recently visited your property for the purposes of inspecting or reviewing the exterior and improvements as it relates to the property assessment. However, access to the property was restricted...no trespassing signs and/or gates prevented access thereby not allowing for a proper and accurate review.

If you would, contact [Assessor Name at Phone Number], our assessor/appraiser to set an appointment for a re-visit. If our staff does not hear from you within 15 days, in lieu of a personal inspection of the property, an estimate of the improvements will be made and the property assessment adjusted accordingly.

Thank you for your cooperation in this matter.

Very truly yours,

Director

bcc

Attachment --

-----COUNTY

OFFICE OF TAX ASSESSMENT

Rights and Procedures of a CPE Appraiser/Assessor and Your Property

An assessor has a responsibility to seek, discover, list and value all real property in the jurisdiction they are employed. However, we also want to be respectful of your individual property rights and your right to privacy. Accordingly, _____ County has the following policy to govern when an Assessor/Appraiser may enter onto and/or into your property.

An assessor may not proceed onto a property where it is clear the resident or owner has taken affirmative steps to keep the public from entering their land. An assessor will not enter those areas clearly marked with "No Trespassing" signs or if there are chains, gates or fences enclosing all or part of a property, unless they have received written or verbal consent to do so.

An assessor may enter onto a property if it not clearly indicated that the property is off limits¹. Additionally, if you are renting a property, an assessor may enter onto the property despite "No Trespassing" signs or similar markings if the property owner has given permission.

Entry onto the property without explicit permission will be limited to what is legally known as the curtilage, which is the land and yard immediately surrounding your house.

An assessor will not enter your house or dwelling unless they have specific permission.

¹Is an assessment subject to the 4th Amendment?

One of the most common questions we get asked is whether an assessor who enters a property without explicit permission is a violation of the 4th Amendment. The answer is that they are generally not. An assessment is **not** considered a "search" because the assessor is making observations of a house's plainly visible exterior attributes and dimensions without entering or looking into the house. See *Widgren v. Maple Grove Township*, 429 F.3d 575 (2005).



DOOR HANGER

_____ COUNTY

SORRY WE MISSED YOU

Reason for visit: _____

Today a member of the _____ County Assessment Office staff visited this property for the purpose of inspecting the exterior and improvements for the above reason, with the following actions:

- _____ No change in the assessment...courtesy notice advising you who visited the property.
- _____ The exterior was inspected and measured. No interior inspection is required.
- _____ We were unable to inspect the exterior.
- _____ Contact the CPE Assessor/Appraiser identified below within 15 days as there remain questions concerning this property that may affect your property assessment. Failure to contact the individual identified below will result in an estimated assessment.

_____ COUNTY OFFICE OF ASSESSMENT
Office Hours: Monday – Friday, __am – ____pm



ATTACH NAME CARD

11

The Fourth Amendment states

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

Summary of Widgren v Maple Grove Township 429 F. 3d 575 (200)

Kenneth Widgren, Sr. (plaintiff) owned a house on a 20-acre parcel of undeveloped land in Maple Grove Township (the township) (defendant). The property was fenced in, and no-trespassing signs were posted. The area immediately around the house was mowed and had a fire pit and a picnic table. The house could only be seen from a parcel to the south or from the air unless one actually entered the Widgren property. A tax assessor for the township drove by the parcel and saw the no-trespassing signs. The tax assessor drove onto the neighboring parcel to the south to get a look at the house. Upon looking at it, the tax assessor crossed over to the Widgren parcel to observe the house. The assessor took measurements and photos of the house's exterior and later sent Widgren a letter to give him notice of the assessment. Widgren sued in federal district court, claiming the assessment was a warrantless search that violated the Fourth Amendment. The district court rejected the claim on the basis of the open-fields doctrine

The Supreme Court created the "Open Fields Doctrine," which is an exception to the requirement that the police need a search warrant in order to search your property. The Open Fields Doctrine states that **a person cannot have a reasonable expectation of privacy in open fields surrounding their residence.**

Percentage breakdown of base costs

	Percent of total	Percent complete
1. Plans, permits and survey	2	—
2. Excavation, forms, water/sewage hookup	4	—
3. Foundation	8	—
4. Rough framing	21	—
5. Windows and exterior doors	2	—
6. Roof cover	3	—
7. Rough-in plumbing	4	—
8. Insulation	1	—
9. Rough-in electrical and mechanical	11	—
10. Exterior doors	6	—
11. Interior drywall and ceiling finish	8	—
12. Built-in-cabinets, interior doors, trim, etc.	13	—
13. Plumbing fixtures	5	—
14. Floor cover	3	—
15. Built-in appliances	3	—
16. Light fixtures and finish hardware	2	—
17. Painting and decorating	4	—
	100	—

AAP Journal

Assessors' Association of Pennsylvania



Spring 2022
Issue 2 Volume 19



In partnership with the County
Commissioners Association
of Pennsylvania

Why Is the American National Standards Institute So Important for Assessors?

Michelle Czekalski Bradley, SRA, GAA, CDEI, Chief Appraiser, PA Certified General Appraiser, Czekalski Real Estate, Inc. Appraisal Services

My grandmother was fond of telling me that the only thing constant is change, and of course, she was right. A real estate-related change is about to take place which will affect the mortgage-lending real-property appraisal world as well as the assessment world. The change is in the form of a new measurement standard that is mandated by Fannie Mae. You might be thinking: What does Fannie Mae have to do with my life as an assessor? Come along with me for a look into ANSI Z765-2021, and the future of measuring houses.

There are many different methods for measuring the square footage of a house. In Pennsylvania there is currently no law or regulation that mandates a particular method; the methods vary throughout our Commonwealth. Some counties simply include the footprint of one level of the house on the assessment record. Other counties show all exterior levels of the house, and occasionally, some assessment records use estimated measurements because they were unable to physically measure. How do we know what method the assessor used to calculate the square footage? We usually do not know because there is no mandatory, uniform standard of measurement.

Consider the different measuring methods used by assessors in Pennsylvania, then consider all the different ways that real property appraisers measure houses throughout the

United States. Some appraisers round measurements to the nearest half-foot, while some do not round measurements at all. Some appraisers include two-story foyers and open areas in the square footage calculations, while others do not. Fannie Mae is endeavoring to standardize measurement by real property appraisers, and as of April 1, 2022, this secondary market enterprise has mandated that appraisers measure houses in accordance with ANSI Z765-2021 requirements.

ANSI is the American National Standards Institute, which is a private entity that develops voluntary standards for many different industries worldwide. ANSI Z765 is the most well-known standard for measuring single-unit residential dwellings. Appraisers nationwide are currently scrambling to learn this standard of measurement to comply with this Fannie Mae requirement that was announced in December of 2021. ANSI Z765 does not apply to multiple-unit housing or to condominiums; it is used only for single-unit residential attached or detached housing units.

Here are a few examples of requirements under ANSI. Exterior measurements are made to the nearest inch. Below-grade square footage is any level of the house that is even partially below grade. Ceilings must be a minimum of seven feet high to be considered as part of the above-grade

AAP Events Calendar

AAP Board of Governors' Meeting
Seven Springs Mountain Resort
Seven Springs, PA
May 3

AAP 2022 Annual Conference
Seven Springs Mountain Resort
May 4 – 6

CPE Exam Review Class
CCAP Office (tentative)
June 20 – 22

CPE Fall 2022
CCAP Office, Harrisburg
Intro - September 19 – 23
Site/Market - September 26 – 30
Cost - October 17 – 20
Income - October 24 – 28

AAP Board Meeting
Lancaster Marriott, Lancaster, PA
November 16

AAP Fall Conference
Lancaster Marriott, Lancaster, PA
November 17 and 18

CPE Exam Review Class
CCAP Office
November 28 – 30

* Visit www.paassessors.org for more information.

What's Inside

President's Message,
Legislative Update,
AAP People, Memberabilia

ANSI

Continued from page 1

square footage. In fact, a dwelling may actually have an ANSI-reported above-grade square footage total that is zero; that is correct – "0".

Consider an example of a post-World War II, one and a half story house (sometimes known as a cape cod style house), which typically has a living room, dining room, kitchen, one bedroom and one bath on the first level. The second level is often two bedrooms and an additional bathroom with low, sloping ceilings. Can you picture this house in your mind? Now picture an appraisal completed for a mortgage on this house, but the appraiser cannot include the entire second floor in the room count or above-grade square footage because the ceiling height does not meet the ANSI measurement standard for inclusion. This results in the house reported with only the first-floor level including the living room, dining room, kitchen, one bedroom and one bathroom.

The homeowner is not going to be happy when they read the appraisal report; they may even become more upset knowing they are paying real estate taxes on a portion of the house that an appraiser did not include in the above-grade square footage. A house might have an ANSI-reported square footage that could be well below what the county records indicate as the total square footage.

What happens when a homeowner had previously been told their house has 1,500 square feet with three bedrooms, and now an appraiser measured it to be only 1,000 square feet and only one bedroom due to the second floor not meeting the standards for inclusion? Not only will appraisers be on the receiving end of some angry phone calls but assessing jurisdictions might see an increase in appeals as well.

It has been reported that Pennsylvania has the fourth oldest housing stock

nationally; 58 percent of houses were built prior to 1970 and the median year built is 1962. Houses with low or sloped second-floor ceilings are often accepted in our markets and these houses are often in affordable price ranges. Historically, appraisers used market-accepted methods of measuring and have included these second-floor levels in the room count and above-grade square footage totals but would not be permitted to do so under ANSI Z765.

It is important to note that only Fannie Mae has adopted the ANSI measurement standard requirement. Other entities, such as Freddie Mac, the Department of Veterans Affairs, and HUD have not adopted this requirement – yet. There is speculation that these other entities will eventually follow Fannie's lead, which means this measurement standard could become mandatory for all mortgage lending appraisals.

What does this mean for assessors? As this measuring standard becomes customary in the real estate market, it may push all those that rely on the square footage of houses to adopt a consistent measuring standard, for example, insurance agents, assessors, real estate agents, and builders. Is it time for the assessment community to have conversations about uniform standards for measuring houses?



Legislative Update

Continued from page 3

erty tax exemption eligibility to surviving spouses of veterans killed in the line of duty or in the course of active service duty. In Veterans Affairs and Emergency Preparedness Committee as of January 25, 2022.



PA State Board of Certified Real Estate Appraisers Meetings

The SBCREA meets most months during the year. Any member of the public is permitted to attend the public portion of these meetings which usually begins at 10:30 a.m.

- April 14
- May 26
- July 7
- August 19
- September 29
- November 10
- December 22

Please visit the board's webpage, <https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/CertifiedRealEstateAppraisers/Pages/Board-Meeting-Schedule.aspx>, for additional details

Serving PA Assessors for 46 years

Tax Bill Printing
Tax Claim Notice Printing
Mailing Services
Document Imaging
Electronic Archives



(814) 472-6066

15
PO Box 248
315 Limekiln Road
New Cumberland, PA 17070

Manufactured Homes:

These are homes built entirely in the factory under a federal building code administered by the U.S. Department of Housing and Urban Development (HUD). The HUD Code went into effect June 15, 1976. Manufactured homes may be single- or multi-section and are transported to the site and installed. The federal standards regulate manufactured housing design and construction, strength and durability, transportability, fire resistance, energy efficiency and quality as well as standards for the heating, plumbing, air conditioning, thermal and electrical systems. It is the only federally-regulated national building code.

Modular Homes:

These factory-built homes are built in modules to state or local codes, determined by where the home will be located and is usually the same code used by the site built housing industry. Modules are transported to the site and installed to the same state or local codes. In Pennsylvania, the modular housing is referred to as industrialized housing by the Industrialized Housing Act (IHA) and is regulated by the Department of Community and Economic Development. The IHA defines industrialized housing as a structure designed primarily for residential occupancy, and which is wholly or in substantial part made, constructed, fabricated, formed or assembled in manufacturing facilities for installation or assembly and installation on the building site so that concealed parts or processes of manufacture cannot be inspected without disassembly, damage or destruction. Homes built to be sited in Pennsylvania must be built to comply with the International Residential Code (IRC) and once they reach the home site are subjected to the same inspection processes as site built homes.

Panelized Homes:

Similar to modular, these homes are built to the local IRC code. But unlike modular, a panelized home is built wall by wall and shipped to the site, instead of in boxes or modules. Transportation costs are often more favorable, but this method requires more on-site work.

Pre-Cut Homes:

This is the name for factory-built housing in which building materials are factory-cut to design specifications, transported to the site and assembled. Pre-cut homes include kit, log and dome homes. These homes must meet local, state or regional building codes.

This is the term used for manufactured homes produced prior to June 15, 1976, when the HUD Code went into effect. By 1970, these homes were built to voluntary industry standards that were eventually enforced by 45 of the 48 contiguous states.

Tiny Homes:

Currently these structures are not regulated by name under HUD, IHA or the IRC. Currently, neither the state or a local agency has specific statutory or regulatory definition authority of construction approval for tiny homes as a specialty product. These structures, which may range anywhere from 80 to 400 square feet in size, can be built using a variety of standards or no construction standard, may or may not be constructed on a chassis with or without axles or wheels; and are placed on private or leased property, many times in violation of local zoning. Because these homes are not built to a specific standard, they are viewed by many to be a noncomplying residential structure in which occupancy is illegal in most jurisdictions. In Pennsylvania, all structures must comply with the Uniform Construction Code (UCC), at this time they do not comply with the UCC, nor are they exempt.

Park Model Trailers:

A "recreational park trailer" is a recreation vehicle primarily designed and intended to provide temporary living quarters for recreation, camping or seasonal use. It is built on a single chassis, mounted on wheels with a gross trailer area not exceeding 400 square feet in the setup mode. Each recreational park model trailer is certified by its manufacturer as complying with ANSI A119.5. Two different types of Recreational Park Trailers are offered. One is less than 8'6" in width and is designed for frequent travel on highways while the other, more popular type, is wider than 8'6" (usually 12' in width), and must be transported with special movement permits issued by the state highway department. The 8'6" unit is expandable when it reaches its destination utilizing slide-outs or tip-outs. The wider less mobile units are usually sited in RV parks for extended terms, typically for several years.

§ 8813. Temporary tax exemption for residential construction.

New single and multiple dwellings constructed for residential purposes and improvements to existing unoccupied dwellings or improvements to existing structures for purposes of conversion to dwellings shall not be valued or assessed for purposes of real property taxes until occupied, conveyed to a bona fide purchaser or 30 months from the first day of the month after which the building permit was issued or, if no building permit or other notification of improvement was required, then from the date construction commenced. The assessment of any multiple dwelling because of occupancy shall be upon the proportion which the value of the occupied portion bears to the value of the entire multiple dwelling. As used in this section, the term "dwellings" means buildings or portions thereof intended for permanent use as homes or residences.

§ 8815. Catastrophic loss.

(a) **General rule.**--Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board within the remainder of the county fiscal year in which the catastrophic loss occurred or within six months of the date on which the catastrophic loss occurred, whichever period is longer. The duty of the board shall be to reassess the property to reflect the loss in value from the date of the loss to the end of the taxable year. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be added to the assessment roll for the remainder of that tax year but shall be added for the following year.

(b) **Refund or credit.**--Any adjustments in assessment under this section:

- (1) shall be reflected by the appropriate taxing authorities in the form of a credit for the succeeding tax year; or
- (2) upon application by the property owner to the appropriate taxing authorities, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing authorities; however, a reduction in assessed value for catastrophic loss due to inclusion or proposed inclusion as residential property on either the National Priority List under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767) or the State priority list under the act of October 18, 1988 (P.L.756, No.108), known as the Hazardous Sites Cleanup Act, shall be in effect until remediation is completed.

(c) **Definition.**--As used in this section, the term "catastrophic loss" means any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceeds 50% of the market value of the real property prior to the loss. The term "catastrophic loss" shall also mean any loss which exceeds 50% of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Hazardous Sites Cleanup Act and whose residential property is included or proposed to be included as residential property on:

- (1) the National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; or
- (2) the State priority list by the Department of Environmental Resources under the Hazardous Sites Cleanup Act.

§ 8816. Clerical and mathematical errors.

(a) **Correction.**--if, through mathematical or clerical error, an assessment is higher than it should have been and taxes are paid on such incorrect assessment, the county assessment office, upon discovery of the error and correction of the assessment, shall so inform the appropriate taxing district or districts, which shall make a refund to the taxpayer or taxpayers for the period of the error or six years, whichever is less, from the date of application for refund or discovery of the error by the board. Reassessment, with or without application by the owner, as a decision of judgment based on the method of assessment, shall not constitute an error under this section.

(b) **Increases.**--Nothing in this section shall be construed as prohibiting an assessment office from increasing an assessment for the current taxable year upon the discovery of a clerical or mathematical error.

§ 8817. Changes in assessed valuation.

(a) **General rule.**--in addition to other authorization provided in this chapter, the assessors may change the assessed valuation on real property when a parcel of land is subdivided into smaller parcels or when improvements are made to real property or existing improvements are removed from real property or are destroyed. The recording of a subdivision plan shall not constitute grounds for assessment increases until lots are sold or improvements are installed. The painting of a building or the normal regular repairs to a building shall not be deemed cause for a change in valuation by the assessors under the authority of this section.

(b) Construction.—A change in the assessed valuation on real property authorized by this section shall not be construed as a spot reassessment under section 8843 (relating to spot reassessment).

§ 8843. Spot reassessment.

The county assessment office is prohibited from engaging in the practice of spot reassessment. In the event that the county assessment office engages in the practice of spot reassessment, the property owner may file an appeal to the board, limited to the issue of spot reassessment, in accordance with this chapter. Upon a finding by the board or an adjudication by the court that the property owner has been subjected to a spot reassessment, the property owner shall be entitled to a refund of any taxes paid pursuant to a spot reassessment and interest thereon from the date of payment at the same rate and in the same manner as the Commonwealth is required to pay interest pursuant to section 806.1(b) of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code. A change in assessment resulting from an appeal to the board by a taxpayer or taxing district shall not constitute a spot reassessment.

§ 8861. Submission of permit and substantial improvement information to the county assessment office and civil penalty.

(a) Permit.—Every municipality, third-party agency or the Department of Labor and Industry responsible for the issuance of building permits or demolition permits shall forward a copy of each permit to the county assessment office on or before the first day of every month. In addition to any charge otherwise permitted by law, a municipality, a third-party agency or the Department of Labor and Industry may charge an additional fee of \$10 to each person to whom a permit is issued for administrative costs incurred in compliance with this section. The assessment office may provide for the electronic submission of a permit through electronic mail or any other means of electronic transmission or uploading of the permit in its existing form. The provision of permits or permit information to the assessment office as required by this section shall not be subject to the procedures of the act of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law. No agency, public official or public employee shall be liable for civil or criminal damages or penalties for complying with this section.

(a.1) Noncompliance.—

(1) If the county assessment office has reason to believe that there is noncompliance with subsection (a), the assessment office shall provide written notice to the municipality and, if applicable, a third-party agency, or to the Department of Labor and Industry in the case of noncompliance by the Department of Labor and Industry. Upon receipt of the notice, the municipality, third-party agency or Department of Labor and Industry shall investigate and consult with the assessment office and take any steps the municipality, third-party agency or Department of Labor and Industry deems necessary to remediate the noncompliance.

(2) If, after consultation, noncompliance with subsection (a) continues, the assessment office may, in the case of continuing noncompliance after notice by a municipality or third-party agency, institute an action in mandamus before the court of common pleas to compel compliance with subsection (a). Should the court determine that the noncompliance is intentional, the court shall award any costs, disbursements, reasonable attorney fees and witness fees relating to the action to the assessment office.

(b) Substantial improvement.—If a person makes improvements to any real property, other than painting of or normal regular repairs to a building, aggregating more than \$4,000 in value and a building permit is not required for the improvements, the property owner shall furnish the following information to the board:

- (1) the name and address of the person owning the property;
- (2) a description of the improvements made or to be made to the property; and
- (3) the dollar value of the improvements.

(b.1) County improvement certification form.—The county commissioners may, by ordinance, require that all persons making substantial improvements to property as set forth in subsection (b) submit to the county assessment office a county improvement certification form setting forth the information in subsection (b) prior to beginning any substantial improvement, regardless of whether a building permit is required. The county may provide for the electronic submission of the form and a fee no greater than \$5. The county may cooperate with a municipality, third-party agency or the Department of Labor and Industry in the distribution of forms.

(c) Civil penalty.—

(1) The board may assess a civil penalty of not more than \$100 upon a person for intentionally failing to comply with the provisions of subsection (b) or an ordinance enacted in accordance with subsection (b.1) or intentionally falsifying the information required.

- (2) If a civil penalty is assessed against a person under paragraph (1), the board must notify the person by certified mail of the nature of the violation and the amount of the civil penalty and that the person may notify the board in writing within 10 calendar days that the person wishes to contest the civil penalty. If, within 10 calendar days from the receipt of that notification, the person does not notify the county board of assessment of the person's intent to contest the assessed penalty, the civil penalty shall become final.
- (3) If timely notification of the intent to contest the civil penalty is given, the person contesting the civil penalty shall be provided with a hearing in accordance with 2 Pa.C.S. Chs. 5 Subch. B (relating to practice and procedure of local agencies) and 7 Subch. B (relating to judicial review of local agency action).
- (d) Existing provisions preserved.—Nothing in this section shall supersede or preempt any ordinance, resolution or other requirement of a county to submit information on substantial improvements in effect on the effective date of this subsection.
- (e) Substantial improvement value.—Beginning January 1 of the year immediately following the effective date of this subsection and each January 1 thereafter, the amount set forth in subsection (b) shall be increased by the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) for the Pennsylvania, New Jersey, Delaware and Maryland area, for the most recent 12-month period that figures have been officially reported by the United States Department of Labor, Bureau of Labor Statistics immediately prior to the date the adjustment is due to take effect. The chief assessor shall maintain an accurate record of the adjusted amount applicable for each year.
- (July 7, 2022, P.L.455, No.41, eff. 60 days)