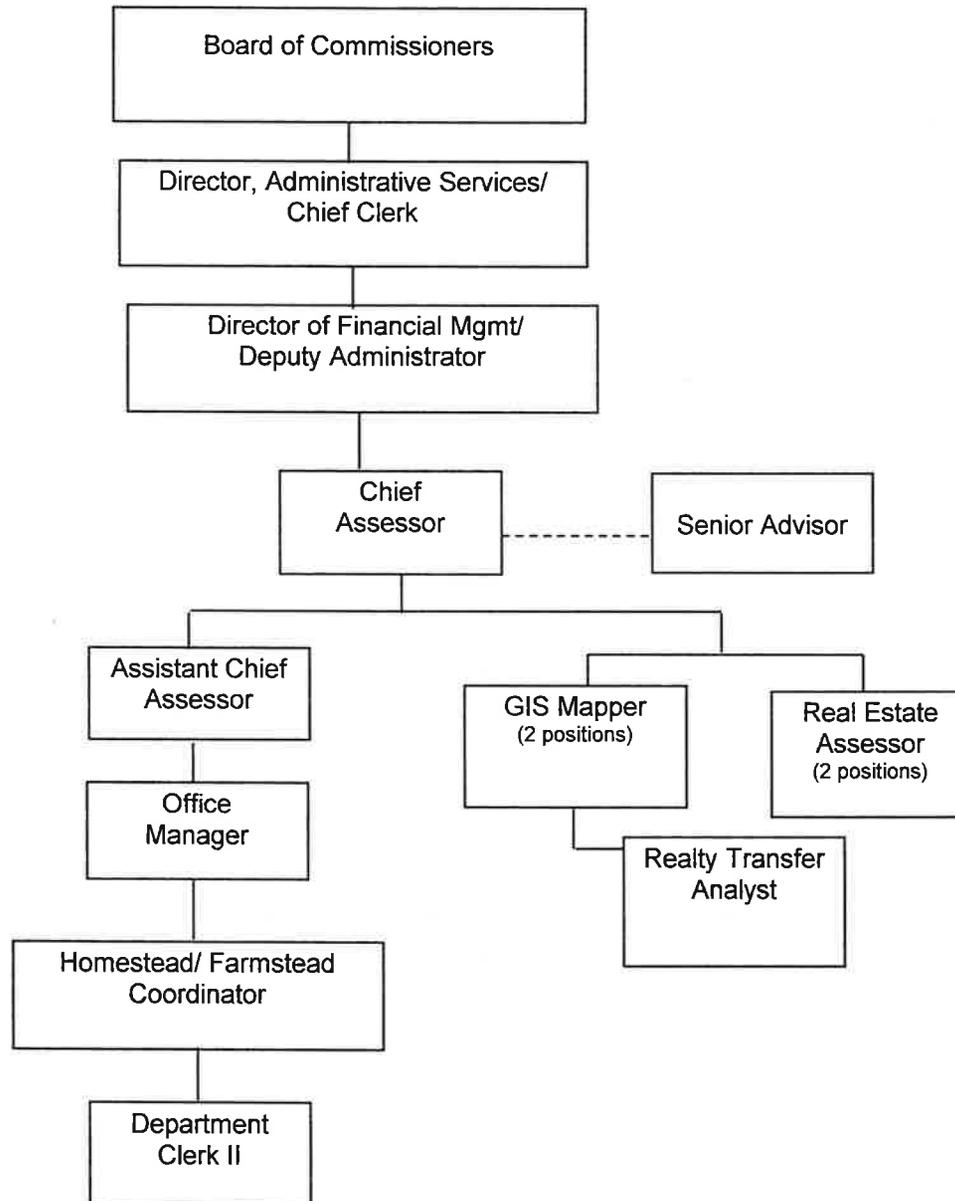


## Tax Assessment



**CENTRE COUNTY GOVERNMENT  
2016 BUDGET**

<p><b>Function: General Government - Administrative</b></p> <p><b>Fund Type: General Fund</b></p>	<p><b>Department: Tax Assessment</b></p>
<p><b>Description:</b></p> <p>The primary responsibility of the Assessment Office is to provide and maintain an equitable and fair tax base by evaluating and assessing all real property and occupations in Centre County according to Statute 72 P.S. 5453.101 through 706.</p> <p>Provide administrative assistance to all taxing authorities via developing, maintaining and revising all tax roles and data for Centre County, its municipalities and school districts. This includes providing special assessment data to finance services such as fire departments, street lighting, libraries and parks and recreation.</p> <p>Administer the County's U.P.I. Ordinance by assigning and affixing a uniform parcel identification number to all legal documents prior to the recording of any transfer of real estate ownership in Centre County.</p> <p>Enforce and follow all state laws, acts, county ordinances, and all superceding case laws for property assessments and valuations.</p> <p>Develop and maintain a geographic representation for all real estate ownership on the Centre County GIS System and tax maps.</p>	<p><b>Highlights/Goals:</b></p> <ul style="list-style-type: none"> <li>• Investigate properties, interest, rights and ownership to determine taxability and value. Equalize and apportion the assessment of land &amp; improvements.</li> <li>• Enforce and coordinate the UPI Ordinance to police subdivisions to ensure the Recorder of Deeds records reflect approved lots as intended by the Planning Commissions.</li> <li>• Advise municipalities on building permit policies, requirements and compliance. Receive and process building permits and reports for site inspections, analysis and evaluation.</li> <li>• Administer Act 156 &amp; 319 known as Pennsylvania's Farm Land and Forest Land Preferential Assessment Program, on 5,172 parcels. Interview and consult property owners, advise and disclose benefits and restrictions of program, as well as determine property eligibility.</li> <li>• Explore and implement new technology to maintain and develop a higher degree of reliability of data and quality of assessment.</li> <li>• Provide continuing education for staff development to cross-train and maximize manpower.</li> <li>• PER CAP Tax – Maintain mandatory list of all residents over the age of 18 in municipalities &amp; school districts that levy the tax.</li> <li>• HOMESTEAD/FARMSTEAD – Administers Act 1 &amp; Act 50 Tax Relief Programs, maintains roles and reports annually to the State, School Districts &amp; Tax Authorities.</li> </ul>

## CENTRE COUNTY GOVERNMENT 2016 PROGRAM SUMMARY

	<u>STATUTORY AUTHORITY</u>	<u>COMMISSIONERS INITIATIVE</u>	<u>MANDATED PROGRAMS</u>
<b>Tax Assessment PROGRAMS</b>			
Building Permits	County Code		X
Centre County Assessment Management System (CAMA)		X	
Deeds	County Code		X
Geographical Information System (GIS)		X	
Homestead and Farmstead Exclusion	Act 50 & Act 1		X
Preferential Assessment of Land	Act 319		X
Public Access System		X	
Real Estate Tax Rolls	County Code		X
Revaluation of Land 2000	Act 156		X
Revaluation of Land for 2002	Act 137b		X
State Tax Equalization Board (STEB)	Act 447		X
Tax Maps and Archives	County Code		X
Uniform Parcel Identification (UPI)	Act 101 of 1988 (amended 2002)	X	

## TAX ASSESSMENT

ACCT#	Account Title	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Budget
42260	PA TAX EQUALIZN BD-STEP	\$448	\$612	\$139	\$639	\$350
43110	FEES-SERVICE	\$44,624	\$43,412	\$40,919	\$41,500	\$42,000
43550	PSU IMPACT FEES	\$34,879	\$40,421	\$37,650	\$39,490	\$38,570
44601	MISC DEPTMENTAL RECEIPTS	\$3,050	\$3,468	\$3,100	\$3,000	\$3,000
<b>Total</b>		<b>\$83,000</b>	<b>\$87,912</b>	<b>\$81,808</b>	<b>\$84,629</b>	<b>\$83,920</b>
65110	SALARIES AND WAGES-REG	\$398,416	\$369,995	\$392,280	\$398,048	\$415,678
65211	BENEFITS-FICA	\$29,037	\$26,964	\$28,647	\$29,196	\$31,799
65212	BENEFITS-RETIRMNT CONTRIB	\$38,603	\$36,403	\$34,091	\$26,519	\$35,323
65213	BENEFITS-GROUP INSURANCE	\$103,091	\$93,677	\$99,277	\$91,983	\$93,302
65214	BENEFITS-U/C INSURANCE	\$1,337	\$1,341	\$1,479	\$1,337	\$1,786
65215	BENEFITS-W/C INSURANCE	\$1,665	\$1,281	\$610	\$474	\$557
65301	CONTRACTED PERSONAL SVCS	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
65330	CONTRACTED PROFESSIONAL	\$12,872	\$12,652	\$13,719	\$13,400	\$13,700
65410	PROFESSIONAL DUES	\$275	\$1,290	\$339	\$1,425	\$320
65420	PUBLICATIONS	\$1,101	\$866	\$1,475	\$1,000	\$1,475
65430	COURSES AND SEMINARS	\$4,799	\$6,368	\$4,159	\$5,950	\$3,400
66210	ADVERTISING	\$100	\$107	\$100	\$120	\$140
66220	TELEPHONE	\$2,452	\$2,195	\$2,021	\$2,200	\$2,100
66230	POSTAGE	\$4,535	\$4,828	\$4,838	\$5,150	\$5,000
66240	PRINTING	\$276	\$287	\$615	\$350	\$350
66250	PHOTOCOPY	\$805	\$892	\$828	\$1,100	\$1,150
66310	SUPPLIES-GENERAL OFFICE	\$2,204	\$2,094	\$2,027	\$2,500	\$2,250
66410	STAFF TRAVEL	\$141	\$366	\$0	\$250	\$0
66411	STAFF MILEAGE REIMBURSMNT	\$0	\$0	\$0	\$0	\$3,125
66415	STAFF TRAVEL-OTHER REIMB	\$0	\$0	\$0	\$0	\$125
66630	INSURANCE & BOND PREMIUM	\$1,794	\$1,354	\$1,062	\$1,823	\$1,878
68110	EQUIPMENT	\$984	\$347	\$331	\$500	\$1,000
88604	INT CHARGE DP USAGE	\$26,400	\$26,400	\$26,400	\$24,000	\$24,000
88652	INT CHARGE VEHICLE USE	\$11,511	\$11,404	\$12,388	\$13,000	\$13,000
88681	INT CHARGE IT INFRASTRCTR	\$8,400	\$8,400	\$8,400	\$7,560	\$7,560
<b>Total</b>		<b>\$656,798</b>	<b>\$615,510</b>	<b>\$641,085</b>	<b>\$633,885</b>	<b>\$665,020</b>
<b>Net Use General Fund</b>		<b>\$573,798</b>	<b>\$527,598</b>	<b>\$559,276</b>	<b>\$549,256</b>	<b>\$581,100</b>

<b>Dept Number</b>	<b>Department Name</b>		<b>2016 Budget</b>
<b>121</b>	<b>Tax Assessment</b>		
<u>Acct.No</u>	<u>Account Name</u>	<u>Description</u>	
42260	PA Tax Equal	Paid by State for list of real estate transfers	350
		<b>TOTAL</b>	<b>350</b>
43110	Fees- Service	Uniform parcel identifier fee, maps, copies, etc	42,000
		<b>TOTAL</b>	<b>42,000</b>
43550	PSU Impact	Payment per PSU Agreement	38,570
		<b>TOTAL</b>	<b>38,570</b>
44601	Misc Receipts	Clean & Green fee	3,000
		<b>TOTAL</b>	<b>3,000</b>
65301	Contract Personal	Mineral Assessment (Coal & Lime)	6,000
		<b>TOTAL</b>	<b>6,000</b>
65330	Contract Professional	EST - Support EST - Programming RBA, Escrow Taxes EST- Notices	13,700
		<b>TOTAL</b>	<b>13,700</b>
65410	Prof Dues	AAP (\$55 X 4) NCCAAP (\$20X5)	220 100
		<b>TOTAL</b>	<b>320</b>
65420	Publications	PA Bar Institute Marshall & Swift Cost Manuals Purdons (West)	1,475
		<b>TOTAL</b>	<b>1,475</b>

<b>Dept Number</b>	<b>Department Name</b>		<b>2016</b>
<b>121</b>	<b>Tax Assessment</b>		<b>Budget</b>
<u>Acct.No</u>	<u>Account Name</u>	<u>Description</u>	
65430	Courses / Seminars	AAP Continuing ED. & Conference for 5 CPE's	3,400
		<b>TOTAL</b>	<b>3,400</b>
66210	Advertising	Advertise Annual Tax Rolls	140
		<b>TOTAL</b>	<b>140</b>
66220	Phone	Regular Phone & 2 Cell phones	2,100
		<b>TOTAL</b>	<b>2,100</b>
66230	Postage	Regular Mail, Homestead & Notices	5,000
		<b>TOTAL</b>	<b>5,000</b>
66240	Printing	General Office Forms	350
		<b>TOTAL</b>	<b>350</b>
66250	Copies	Copies	1,150
		<b>TOTAL</b>	<b>1,150</b>
66310	Supplies	General Office Supplies	2,250
		<b>TOTAL</b>	<b>2,250</b>
66411	Staff Mileage Reimbursement	Mileagle Reimbursement for Field Work	3,125
		<b>TOTAL</b>	<b>3,125</b>
66415	Staff Other Travel Reimbursement	Parking, tolls, etc	125
		<b>TOTAL</b>	<b>125</b>
66630	Ins/Bond Prem	Insurance Costs	1,878
		<b>TOTAL</b>	<b>1,878</b>
68110	Equipment	Chairs	1,000
		<b>TOTAL</b>	<b>1,000</b>

RUN DATE: 11-20-15  
 RUN TIME: 16:25:28  
 RUN USER: lskerns

CENTRE COUNTY GOVERNMENT  
 BUDGET REPORT  
 DEPARTMENT: 121 TAX ASSESSMENT

PAGE NUMBER: 1  
 RPT ID: CM\_BUDGETRPT

LABEL	CONTRACT TYPE / REQUEST TYPE	PROVIDER / REQUESTOR	BOC / AUTO RENEW	BEGIN / END
121-1210	IN LIEU OF TAXES NEW CONTRACT FEDERAL: 0 STATE: 0 NOTES: IN LIEU OF TAXES AGREEMENT FOR THE OAKS AT PLEASANT GAP. EFFECTIVE DATE IS TAX YEAR 2006 AND WILL AUTOMATICALLY EXTEND FOR TERMS OF 5 YEARS UNLESS, ON OR AFTER MARCH 1 AND ON OR BEFORE APRIL 30 OF THE LATER YEAR OF THE TERM OR SUCCESSIVE TERM, ANY PARTY PROVIDES 60 DAYS WRITTEN NOTICE OF TERMINATION TO OTHER PARTIES.	ALLEGHENY LUTHERAN SOCIAL MINISTRS MARK KELLERMAN 0 COUNTY: 0 MATCH: 0	10/13/2008 YES 0 TOTAL: 0	01/01/2006 04/30/2015 0
121-1211-2231	IT SOFTWARE/EQUIP/SERVICES - DEPT RENEWAL OF CONTRACT FEDERAL: 0 STATE: 0 NOTES: CAMA SOFTWARE MAINTENANCE AGREEMENT FOR 2015. AUTOMATIC PAYMENT OF \$956.13 PER MONTH FOR A 1 YEAR CONTRACT TOTAL OF \$11,473.56.	EVALUATOR SERVICES & TECHNOLOGY INC MARK J. KELLERMAN 0 COUNTY: 11,474 MATCH: 0	12/16/2014 NO 0 TOTAL: 11,474	01/01/2015 12/31/2015 11,474
121-1357	PROFESSIONAL SERVICE CONTRACTS RENEWAL OF CONTRACT FEDERAL: 0 STATE: 0 NOTES: MAINTENANCE AND UPDATE OF MINERAL VALUATIONS FOR TAXATION PURPOSES. TERM IS 3 YEARS, \$6000 PER YEAR. AUTOMATIC PAYMENTS OF \$500 PER MONTH. CANCELLATION WITH 60 DAYS NOTICE. CONTRACT RENEWALS BEGINNING 2004 ARE FILED WITH THIS CONTRACT.	RESOURCE TECHNOLOGIES CORPORATION MARK KELLERMAN 0 COUNTY: 18,000 MATCH: 0	12/18/2012 NO 0 TOTAL: 18,000	01/01/2013 12/31/2015 18,000
3 - NUMBER OF OPEN CONTRACTS FOR TAX ASSESSMENT				