

MOTION OF THE COUNCIL OF ALLEGHENY COUNTY

Authorizing the Allegheny County Solicitor to pursue a legal remedy against the Commonwealth of Pennsylvania challenging the uniformity of the Commonwealth's reassessment system.

WHEREAS, in deciding Clifton, et. al., v. Allegheny County on April 29, 2009, the Pennsylvania Supreme Court ruled that base year reassessment systems inherently become increasingly inaccurate over time and, as a result, that all base year reassessment systems employed within the Commonwealth will, at some time, become unconstitutionally non-uniform; and

WHEREAS, the Court was extremely clear in noting that the constitutional problem presented by allowing base year assessments to stand indefinitely is one of statewide importance, and is a problem that must be addressed on a statewide basis; and

WHEREAS, in reaching this decision, the Supreme Court specifically noted that "[i]t is not our charge to determine what may be the best system of assessment. Nor is this Court capable of fixing a point in time at which a base year automatically becomes unconstitutionally non-uniform. As the trial court noted, *the General Assembly is the appropriate place in the first instance to fashion a more comprehensive and soundly constitutional scheme.* To that end, the trial court has provided a useful survey of the property assessment methods of our sister states, which shows that twenty-two of our sister states require annual reassessments, while twenty-six permit reassessments to be conducted at intervals over one year, though they still require periodic reassessment. *Pennsylvania is the only state where legislation allows the use of a base year indefinitely;*" and

WHEREAS, the Supreme Court even more specifically charged the General Assembly with the task of fashioning a statewide remedy to the deficiencies in the Commonwealth's base year assessment statute in footnote 44 to the Clifton decision: "[w]hile there may very well come a time when this Court will be obliged to fill a legislative void in this area, *it is today's decision that provides notice to the General Assembly to make any necessary amendments to the Commonwealth's property assessment laws so as to ensure their constitutionality when applied in the various counties;*" and

WHEREAS, despite the clear decision of the Supreme Court of the Commonwealth over 16 years ago, no statewide solution has been implemented; and

WHEREAS, Article VIII, Section 1 of the Pennsylvania Constitution, often referred to as the "Uniformity Clause," specifically requires that "[a]ll taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws."; and

WHEREAS, it is apparent that nothing contained within the Uniformity Clause exempts the Commonwealth's statutory tax structure from its provisions; and

WHEREAS, it is the judgment of Council that a system of assessment statutes that the Pennsylvania Supreme Court specifically requests the General Assembly to amend “so as to ensure their constitutionality when applied in the various counties” cannot be considered to be “uniform” in any applicable sense of the term; and

WHEREAS, it is similarly the judgment of Council that a system of assessment laws that allows for the unconstitutional practice of calculating property taxes based on indefinitely continued base year assessed values in every county other than those subject to court orders does not result in taxes that can be considered to be “levied and collected under general laws” in any applicable sense of the phrase; and

WHEREAS, these issues of equity, uniformity, and the accompanying economic uncertainty and fiscal chilling effects of county-specific reassessment systems are undoubtedly also of profound concern throughout the public and private sectors across the Commonwealth; and

WHEREAS, it is the judgment of Council that (1) precisely the “legislative void” that concerned the Supreme Court in *Clifton* has persisted for nearly 17 years as of the date of this motion, and (2) the property tax assessment issue inevitably will continue affect each and every county within the Commonwealth on an ongoing basis unless a comprehensive solution that places all counties within Pennsylvania on equal terms can be found; and

WHEREAS, it is further the judgment of Council that a uniform, statewide solution would be far preferable to incurring the potential inequities of litigation on an *ad hoc*, county-by-county basis with no prospect of a uniform, long-term resolution, and that every reasonable opportunity to reach such a statewide solution should be undertaken;

NOW, THEREFORE, IT IS MOVED that the Council hereby authorizes the County Solicitor to pursue legal action seeking a declaratory judgment from the appropriate court(s) against the Commonwealth holding that the Commonwealth's Assessment Code is unconstitutional as applied to and within the counties in Pennsylvania, ordering the General Assembly to remedy the clear constitutional deficiencies Assessment Code, and staying all countywide reassessments in the Commonwealth until the Assessment Code's deficiencies are remedied in a uniform fashion that is applicable to all counties within the Commonwealth.

IT IS FURTHER MOVED that the Council hereby urges the General Assembly to immediately act to follow the direction offered by the Pennsylvania Supreme Court, and directs that copies of this motion be forwarded to the Allegheny County delegates to the Pennsylvania House of Representatives and Senate.

PRIMARY SPONSOR: COUNCIL PRESIDENT CATENA

Co-SPONSORS: COUNCIL MEMBERS PRIZIO, BETKOWSKI and MACEY

In Council _____ **2025.**

Read and Approved.

Patrick J. Catena
President of Council

Attest: _____
Jared Barker
Allegheny County Council