

AVALON BOROUGH

RESOLUTION NO. 1079

Of the BOROUGH OF AVALON, County of Allegheny, Commonwealth of Pennsylvania, expressing opposition to the ongoing court-ordered reassessment and asking the Court of Common Pleas to stop the process immediately; calling upon the Governor and General Assembly to impose a statewide moratorium on singled-out, court-ordered county reassessments; and calling upon the Governor and General Assembly to enact comprehensive legislation that provides for a uniform statewide system for establishing property values among all counties in the Commonwealth so that all residents, businesses, governments and school districts are afforded stability, certainty and fairness.

WHEREAS, in *Clifton, et.al. v. Allegheny County*, the Pennsylvania Supreme Court ruled that base-year reassessment systems inherently become increasingly inaccurate over time, and further, that Allegheny County's base-year system, as applied, was unconstitutionally non-uniform; and

WHEREAS, although the decision indicated that allowing the base-year assessment system to stand indefinitely was a problem that needed to be addressed on a statewide basis, the Supreme Court also acknowledged that there had been no action by the General Assembly and ordered the Court to oversee a reassessment of property in Allegheny County; and

WHEREAS, the Supreme Court decision, and the lack of action by the General Assembly, has resulted in Allegheny County being unfairly singled-out and subjected to a court-ordered reassessment that is bringing uncertainty and fear to residents, businesses, governments and school districts throughout the county; and

WHEREAS, the specific targeting of Allegheny County's residential and business property taxpayers for disparate treatment will have a negative economic impact on the county, resulting in reduced economic development and spending within the county, which will result in reduced state income through sales and use taxes, fuel taxes, and income and other taxes; and

WHEREAS, there is no difference between the base-year assessment system that Allegheny County is using and the base-year assessment system being used by our neighboring counties, which has enabled those counties to keep their property values in place for decades; and

WHEREAS, prior to 2002, the last reassessment year in Allegheny County, we lagged the nation in property value appreciation, but have seen those values stabilized during the last five years, while national property values have fallen by 3.8 percent; and

WHEREAS, during the last four years, our county has been among the lowest in the nation in home foreclosures and sheriff's sales, and we simply cannot allow the Allegheny County-only court-ordered reassessment to reverse our progress.

NOW, THEREFORE, BE IT RESOLVED that we, the elected officials of THE BOROUGH OF AVALON, do hereby express opposition to the ongoing court-ordered reassessment and ask the Court of Common Pleas to stop the process immediately to return certainty and stability to all residents, businesses, governments and school districts in Allegheny County.

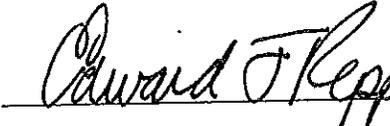
WHEREAS, the issues of equity and uniformity, as well as the accompanying economic and fiscal chilling effects of this targeted reassessment are also of profound concern for the Governor and General Assembly, particularly those members who are from Allegheny County.

BE IT FURTHER RESOLVED that we call upon the Governor and General Assembly to expeditiously impose a statewide moratorium on singled-out, court-ordered county reassessments to ensure that no residents, businesses, governments or school districts are unfairly treated.

FURTHERMORE, BE IT RESOLVED that we call upon the Governor and General Assembly to enact comprehensive legislation that provides for a uniform statewide system for establishing property values among all counties in the Commonwealth so that all residents, businesses, governments and school districts are afforded stability, certainty and fairness.

Resolved this 20th day of MARCH, 2012.

  
HARRY M. DILMORE  
SECRETARY  
AVALON BOROUGH

  
EDWARD REPP  
COUNCIL PRESIDENT  
AVALON, BOROUGH