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**Here Comes the Judge...Again**

The never ending saga of Allegheny County's assessment system continues as the County Court of Common Pleas, the County government, and the legal counsel for the opponents of the base year huddle to decide when and how a reassessment will take place. Recall that the Supreme Court's decision of this past April upheld Judge Wettick's opinion that the base year violated uniformity provisions and the court decided to "remand this matter to the trial court to determine Allegheny County's progress in executing a countywide reassessment and to set a realistic timeframe for its completion".

As could be expected, there is disagreement over what the "realistic timeframe" will be. The County says it cannot be ready with an assessment for another two years—fall of 2011. One County official said "until we receive a clear directive from the court—when, and where and how—we're not going to spend taxpayer dollars." Talk about obfuscation: the County was well aware that the Common Pleas Court wanted the numbers to be ready during the course of the litigation over the matter. In fact, it has happened twice.

In May of 2005 the Judge's order stated "it is the responsibility of the County to promptly make available to the Office of Property Assessments and the Chief Administrative Officer whatever resources are needed to improve the process...the County cannot justify inaction by waiting for a 'perfect reassessment'...[and] the County must promptly take corrective action..." A clear directive that was blatantly and arrogantly ignored.

Then in his ruling that found the base year unconstitutional (June of 2007) Judge Wettick ordered that if the higher courts had not rendered a final decision by October 31, 2008, the County was to prepare a computer assisted reassessment to be ready by March 31, 2009 to be used in tax year 2010. Since the Supreme Court did not hand down a ruling until April, the County should have been ready to go with an updated assessment. Instead, we know nothing has been done to meet the Judge's explicit order. Yet another clear directive that has been ignored.

How many times will the courts have to tell Allegheny County to take action on its property assessments only to be disregarded? Without clear, explicit enforcement powers of what happens when an elected official consistently ignores the ruling of a court it is not clear what, if anything, would happen if more court instructions are issued telling the County to do something it does not want to do. In other words, will the County reassess if Judge Wettick, acting on the Supreme Court's ruling, orders the reassessment? How can refusal to obey a court order not be viewed as a violation of one's oath of office? Public office is not the place for civil disobedience.

The County has tried a lot of things in the last five years—a six-tier cap system, assessments tied to inflation, and finally the base year—to avoid doing a reassessment. Now their strategy is to

ask the Judge to give them the two year window or hope the Legislature passes and the Governor signs off on a bill that would extend a two-year moratorium on reassessments that have been court-ordered. Talk about an explosive Constitutional crisis if that bill moves forward and becomes law. Who would we listen to and obey: the Supreme Court, who said the base year is unconstitutional and reassessments must happen, or the General Assembly, who would basically be creating a stay on the reassessment process via the override of a Supreme Court order?

A further delay of two years, whether a result of legislation or a lower court decision, will force taxpayers to pay property taxes based on an unconstitutional foundation. What happens if a taxpayer decides not to pay or brings suit against a taxing body based on the Supreme Court's ruling? And would the courts allow property tax collection in Allegheny County to go on for two more years while it figures out what to do about assessing property across the state?

The County has had two years to get ready for this situation and by Court order should have been ready. A time honored maxim reminds us that "justice delayed is justice denied". Allegheny County taxpayers are being denied justice by the actions of their elected officials.

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