

**RESOLUTION IN OPPOSITION TO LEGISLATION WHICH
RESTRICTS THE APPEALS OF PROPERTY ASSESSMENTS
INITIATED BY LOCAL TAXING AUTHORITIES BY
THE BOARD OF DIRECTORS OF THE
TREDYFFRIN/EASTTOWN SCHOOL DISTRICT
May 22, 2017**

#05-22-17

WHEREAS, school districts across Pennsylvania have experienced declining property tax revenues from assessment appeals; and

WHEREAS, over the past eight years, the total cumulative property tax revenue lost from property assessment appeals by the Tredyffrin/Easttown School District is in excess of \$30 million, representing over 23% of its annual budget; and

WHEREAS, the Tredyffrin/Easttown School District opposes any legislation that would restrict local school district authority to appeal property assessments; and

WHEREAS, legislation that maintains the right of property owners to file assessment appeals while limiting the right of a school district to initiate appeals when properties appear under-assessed would be unfair and inequitable; and

WHEREAS, establishing an assessment loophole (known as “dark store”) for commercial properties creates an unfair interpretation in the assessment of commercial property equating to a potentially significant loss in property tax revenue to Tredyffrin/Easttown School District; and

WHEREAS, the tax burden assumed by under-assessed properties will be unfairly distributed to other residential and commercial property owners; and

WHEREAS, a regularly held assessment in each county would substantially and equitably address fair assessments of commercial and residential real estate values.

NOW, THEREFORE BE IT RESOLVED, that the Tredyffrin/Easttown School District opposes legislation that restricts the appeals of property assessments initiated by local taxing authorities in order to maintain the ability of school districts to support educational programs through a fair assessment system that enables districts to ensure an equitable collection of tax revenues.

BE IT FURTHER RESOLVED, that the Tredyffrin/Easttown School District calls upon the General Assembly to adopt legislation that requires periodic property reassessment by county governments to reduce the need for and expense of all assessment appeals.
Adopted this 22th day of May, 2017.

Signed,

School Board President

Board Secretary (Seal)