

IN THE COURT OF COMMON PLEAS OF DELAWARE COUNTY, PENNSYLVANIA
CIVIL ACTION – LAW

2020 JUN -8 AM 10:58

In Re: Delaware County Reassessment
Emergency Petition to Extend Appeal Deadline
For Countywide Reassessment Appeals

DELAWARE COUNTY
No. CV-2020- 003507

**EMERGENCY PETITION OF DELAWARE COUNTY AND DELAWARE COUNTY
BOARD OF ASSESSMENT APPEALS TO EXTEND APPEAL DEADLINE
FOR ALL COUNTYWIDE REASSESSMENT APPEALS**

Petitioners, Delaware County Council, by and through their attorneys, William F. Martin, Esquire, and Joan Righter Price, Esquire, hereby file this Emergency Petition to Extend Appeal Deadline for Countywide Reassessment Appeals and in support thereof aver as follows:

1. The County of Delaware (the “County”), Commonwealth of Pennsylvania, is a political subdivision of the Commonwealth.
2. Petitioner, Delaware County Council, is the governing body of the County of Delaware pursuant to the Home Rule Charter approved by the residents of the County in May 1975 and is the corporate body authorized by law to file this Petition.
3. Delaware County Board of Assessment Appeals (the “Board”) is the body responsible to hear and determine assessment appeals pursuant to the Consolidated County Assessment Law, Title 53 Pa.C.S. §8801 et seq.
4. The Delaware County Court of Common Pleas has jurisdiction over this matter pursuant to Article V, §2(b) (Courts of Common Pleas have “unlimited original jurisdiction in all

cases except as may otherwise be provided by law.”) *See e.g. In re: General Election - 1985*, 531 A.2d 836, 839 (Pa. Cmwlth. 1987) (Court postponed the date of the Primary Election for 11 precincts that suffered extensive flooding, loss of electricity, heat, and water during extreme weather conditions).

5. On March 16, 2017 the Honorable Charles B. Burr, II ordered the County to conduct and implement a Countywide Reassessment of all properties in the County. Pursuant to this Court’s order, the Countywide Reassessment “shall be effective January 1, 2021.”

6. In November of 2017, the County contracted with Tyler Technologies to perform valuation services in conjunction with the Countywide Reassessment and the Reassessment project is nearly complete.

7. The Consolidated County Assessment Law, specifically Title 53 Pa. C.S.A. §8848, sets forth the specific procedures that apply only in the year that a county proposes to institute a countywide revision of assessments.

8. The County is on track to accept the tentative values as recommended by Tyler and mail formal reassessment notices to all property owners on or before July 1, 2020 as required by the Consolidated County Assessment law, Title 53 Pa.C.S.A. §8848 (c)(2).

9. On March 6, 2020 Pennsylvania’s Governor Wolf signed a Disaster Declaration to ensure the state had the resources and authority to plan the process of containment and mitigation of Covid-19 in Pennsylvania.

10. On March 7, 2020, Delaware County also declared the existence of a disaster emergency in Delaware County due to the widespread outbreak of Covid-19 affecting the residents of Delaware County.

11. The declarations of both the State of Pennsylvania and Delaware County, as well as various other Covid-related orders, have been extended several times.

12. On March 19, 2020 Governor Wolf ordered all non-life-sustaining businesses to close across the commonwealth to help stop the spread of the virus. Delaware County has been under a stay-at-home order since March 23, 2020.

13. In addition, on May 30, 2020, Governor Wolf signed an emergency disaster declaration as a result of the escalation of mass protests across the state, including in Delaware County.

14. Likewise, on June 1, 2020, Delaware County issued a Disaster Emergency Declaration as a result of the civil unrest, which, as of this filing, is still in effect.

15. All non-essential businesses have been closed in Delaware County since March 19, 2020, and have only started reopening as of June 5, 2020. Governor Wolf recently announced that Delaware County and other counties in Southeastern Pennsylvania will move into the "Yellow Phase" on June 5, 2020 which will allow the gradual reopening of businesses and allow for a gradual return to normal life focused on public safety and an adaptation of business practices to protect the health and welfare of all citizens.

16. Part of that reopening is that Governor Wolf recently lifted the prohibition on real estate activity, including appraisals, and those activities are now permitted if professionals follow strict guidelines and protocols that may extend the time necessary to complete each appraisal assignment.

17. The strict guidelines and protocols that significantly limited appraisers in their ability to conduct real estate appraisals has created a backlog for appraisers that could result in

delays for any property owner who attempts to have his or her property appraised for purposes of an appeal.

18. In view of the Covid-19 pandemic and what is expected to be a very gradual reopening of real estate activity, the County believes it to be only fair to extend an additional amount of time to property owners to file appeals from the Countywide Reassessment notices.

19. Title 53 Pa. C.S.A. §8848 (a) and (c) of the Consolidated County Assessment Law provide that property owners have forty (40) days from the mailing date of the Countywide Reassessment notices to file an assessment appeal. Given that the Countywide Reassessment notices will be dated and mailed July 1, 2020 that gives property owners until August 10, 2020 to file an appeal with the Delaware County Board of Assessment Appeals.

20. Because of the massive disruption to our citizens as a result of the ongoing health emergency and the County's concern that property owners may inadvertently miss the important August 10th deadline to file an appeal, the County respectfully requests this Honorable Court to establish a deadline of September 1, 2020 to file assessment appeals from the Countywide Reassessment notices.

21. The requested extension of time to file appeals to September 1st is only twenty-two (22) additional days. This extension of time is reasonable and will not cause prejudice to any taxing district or property owner because the same extension of time will be provided to everyone who could possibly appeal.

22. Contemporaneously with the filing of this Emergency Petition, Petitioner is making efforts to notify affected parties by publishing this filing on Delaware County's website, by placing a notification on the Delaware County Bar Association's website and by notifying the Suburban West Realtor's Association, serving Delaware County.

23. Petitioner, Delaware County Council, files this Emergency Petition, requesting this Honorable Court to establish a September 1, 2020 deadline for all appeals from the Countywide Reassessment notices. This is an emergency matter because the County must finalize the notice setting forth the deadline to appeal no later than June 17, 2020 in order to meet the July 1st mailing deadline as required by Title 53 Pa. C.S.A. §8848(c)(2). Prior to finalizing the notice on June 17, 2020, the County must know what deadline to use in the Notice, whether it's August 10, 2020, or the requested September 1, 2020 deadline.

WHEREFORE, Petitioner, Delaware County Council respectfully requests this Honorable Court to establish a September 1, 2020 deadline for all appeals from the Countywide Reassessment notices.

Respectfully submitted,

WILLIAM F. MARTIN, ESQUIRE

Solicitor, County of Delaware

BY:  ROBERT W. SCOTT, ESQUIRE
SHERRI L. EYER, ESQUIRE



JOAN RIGHTER PRICE, Esquire

*Solicitor, Delaware County Board
of Assessment Appeals*

VERIFICATION

I, Joan Righter Price, Solicitor for the Delaware County Board of Assessment Appeals, hereby certify that the facts set forth in the foregoing are true and correct to the best of my knowledge, information, and belief. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

6/8/2020

DATED



JOAN RIGHTER PRICE

