

IN THE COURT OF COMMON PLEAS OF SCHUYLKILL COUNTY, PENNSYLVANIA

Lisa Aviles, Michelle Boylan, Mischelle Damrose, and John Damrose, Plaintiffs CIVIL DIVISION No. S-1305-2018

Plaintiffs

VS1

Schuylkill County, Pa.,
Defendant

CONSENT DECREE

I. INTRODUCTION

WHEREAS, on July 25, 2018, Plaintiffs Robert Heim, now deceased, and Lisa Aviles filed the above-captioned lawsuit (the "Lawsuit") in the Court of Common Pleas of Schuylkill County, docketed as S-1305-2018;

WHEREAS the complaint in the Lawsuit was later amended to also include Plaintiffs Michelle Boylan, Mischelle Damrose, and John Damrose;

WHEREAS the Lawsuit seeks for Schuylkill County to conduct a countywide revision of assessments;

WHEREAS Schuylkill County has now agreed to conduct a countywide revision of assessments as set forth in the Consolidated County Assessment law, Title 53 Pa.C.S.A. § 8801 *et seq.*;

WHEREAS, based upon the costs, risks, and hazards of litigation, the Parties desire to amicably resolve their differences. Nothing stated in or implied by this Agreement shall be

construed as an admission or agreement as to the substance of any of the claims pleaded in Plaintiffs' complaint;

NOW, THEREFORE, the Parties, for good and sufficient consideration, the receipt and sufficiency of which are hereby acknowledged, hereby agree to the entry of the following Consent Decree. By entering into this Consent Decree, Schuylkill County does not admit liability for any of the claims pleaded in Plaintiffs' complaint. Once the terms of this Consent Decree have been fully implemented and executed, the claims alleged in Plaintiffs' complaint shall be deemed resolved and this matter concluded with prejudice.

II. DEFINITIONS

"Countywide revision of assessments" shall have the same meaning as that set forth in the Consolidated County Assessment law, Title 53 Pa.C.S.A. § 8802 and, as used herein, shall refer to the "the mass appraisal of all property within the county," as set forth in the Local Government Commission's Model RFP and Contracting Guidelines for County Reassessment Services (2018) ("Model RFP"), incorporated herein as Exhibit A. As used herein, the Countywide revision of assessments shall refer to the "reevaluation of all real property within a county," and not solely to "[a] change in the established predetermined ratio" under 53 Pa.C.S.A. § 8802.

"Assessed value" shall have the same meaning as that set forth in the Consolidated County Assessment law, Title 53 Pa.C.S.A. §8802, *i.e.*, the "assessment placed on real property by a county assessment office upon which all real estate taxes shall be calculated."

"Base year" shall have the same meaning as that set forth in the Consolidated County Assessment law, Title 53 Pa.C.S.A. § 8802.

III. STIPULATIONS

1. The Parties acknowledge the jurisdiction of the Court of Common Pleas of Schuylkill County over this action for purposes of entering this Consent Decree, and if necessary, enforcing this Consent Decree.
2. Venue is proper in the Court of Common Pleas of Schuylkill County for purposes of entering this Consent Decree and any proceedings to enforce this Consent Decree.

IV. FINDINGS

Having examined the terms and provisions of this Consent Decree, and based on the pleadings and stipulations of the Parties, the Court finds the following:

3. The Court has jurisdiction over this action and the Parties.
4. The terms of this Consent Decree are lawful, fair, adequate, reasonable, and just.

V. TERMS AND INJUNCTION

Now, therefore, it is hereby ordered, adjudged, and decreed as follows:

5. Schuylkill County shall conduct a countywide revision of assessments (the "Reassessment") to reassess the property values of all real properties located in Schuylkill County.
6. Schuylkill County shall fully complete the Reassessment so that the new assessed values are implemented for use in real property taxation in Schuylkill County no later than January 1, 2026. Final implementation of new assessed values for use in real property taxation no later than January 1, 2026 is a material term of this Consent Decree.
7. Schuylkill County shall issue a Request for Proposals ("RFP") or Request for Quotes ("RFQ") seeking reassessment professionals to submit proposals to conduct the Reassessment no later than ninety (90) days after the entry of this Consent Decree.

8. Schuylkill County's RFP or RFQ shall be materially consistent with the Local Government Commission's Model RFP and Contracting Guidelines for County Reassessment Services (2018) ("Model RFP"), incorporated as Exhibit A.
9. The RFP/RFQ shall include the following language, presently included in the Model RFP:

"All responses to the RFP will be in compliance with the Uniform Standards of Professional Appraisal Practice developed by the Appraisal Foundation." If Schuylkill County instead issues an RFQ, the word "RFP" will be replaced with "RFQ." Schuylkill County's contract with the Reassessment professional shall likewise require the professional to adhere to the Uniform Standards of Professional Appraisal Practice developed by the Appraisal Foundation, as made applicable by the Assessors' Certification Act, Title 63 P.S. §458.1 *et seq.* and the applicable regulations of the State Board of Certified Real Estate Appraisers, 49 Pa. Code § 36.201 *et seq.*
10. The Reassessment shall involve, to the maximum extent possible, a full countywide property-by-property canvass to determine any changes in physical characteristics, added improvements, or other factors that might affect each property's value that could be readily apparent by a physical inspection. Schuylkill County shall require the Reassessment professional to make best efforts to physically inspect all properties in Schuylkill County to determine their appropriate assessed value and supplement as needed with aerial photographs of properties. Schuylkill County shall not rely solely on computer-assisted technology to determine assessed values, except where the County determines there is no other reasonable alternative.

11. The Reassessment shall adhere to the International Association of Assessing Officers' ("IAAO") technical standards and Pennsylvania law.
12. Before finalizing and implementing the Reassessment, Schuylkill County shall hire a neutral third-party professional to conduct an independent ratio study to ensure that the Reassessment adheres to IAAO technical standards for a mass appraisal. The neutral third-party professional shall be a different professional than the professional selected to complete the Reassessment. Schuylkill County shall provide a courtesy copy of the independent ratio study to Plaintiffs' counsel at the same time that informal notices of the preliminary new assessed values are mailed to property owners.
13. Schuylkill County shall send notice to property owners of their anticipated new assessed values no later than July 1, 2025 in accordance with Pennsylvania law. Schuylkill County shall offer to property owners the informal opportunity to request corrections to tabular data used to calculate the assessed value of their property, in addition to the formal appeal permitted by law.
14. Progress reports on the countywide Reassessment process will be shared with Plaintiffs' counsel by Schuylkill County on a quarterly basis (January 1, April 1, July 1, October 1). The progress reports will either be the "summaries of project status" provided by the Reassessment professional to Schuylkill County, as set forth in the Model RFP, or executive summaries of the "summaries of project status."
15. Once the terms of this Consent Decree are fully implemented and executed, the claims alleged in Plaintiffs' complaint shall be deemed resolved.
16. The effective date of this Consent Decree shall be the date that the Court approves and enters this Consent Decree as a final order of the Court.

17. This Consent Decree shall remain in effect until the Reassessment is completed. The Reassessment shall be deemed completed once the Chief Assessor certifies the completed assessment roll. Upon completion of the Reassessment the County shall file with the Court an affidavit signed by the Chief Assessor attesting to the fact that the Reassessment is complete.
18. For the duration of this Consent Decree, the Court shall retain jurisdiction over this action to enforce the terms of this Consent Decree.
19. Any Party or their counsel may move to enforce the terms of this Consent Decree upon thirty (30) days prior written notice to all Parties.
20. Nothing herein shall prevent Plaintiffs from filing property tax appeals.
21. This Consent Decree may be executed by the Parties in separate counterparts. The Parties may execute this Consent Decree via electronic signature; electronic signature shall be treated the same as a handwritten signature for purposes of executing this Consent Decree.
22. The terms of this Consent Decree shall be binding upon the Parties and their officers, directors, managers, agents, representatives, successors, and assigns.
23. This Consent Decree constitutes the entire agreement and commitments of the Parties on the matters raised herein and no other statement, promise, or agreement, either written or oral, made by any Party not contained in this Consent Decree shall be enforceable.
24. If any provision(s) of this Consent Decree are found to be unlawful, only the specific provision(s) in question shall be affected, and all other provisions of this Consent Decree shall remain in full force and effect.

25. The signatories to this Consent Decree have full authority to enter into this Consent Decree.

By: Baron L. Hetherington
Baron L. Hetherington, Chairman

AGREED BY:
George P. Halcovage, Jr.
George P. Halcovage, Jr., Commissioner
Gary J. Hess
Gary J. Hess, Commissioner
on behalf of Schuylkill County

Date: May 11, 2022



Glen J. Roth, Counsel for Schuylkill County

Date: May 12, 2022

DocuSigned by:
Lisa Aviles
DFA43ADCB00D18C

Lisa Aviles

Date: 2/18/2022

DocuSigned by:
Michelle Boylan
DFA43ADCB00D18C

Michelle Boylan

2/18/2022

Date: _____

DocuSigned by:
Mischelle Damrose
DFA43ADCB00D18C

Mischelle Damrose

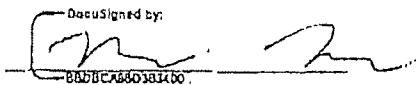
Date: 2/18/2022

DocuSigned by:
John Damrose
DFA43ADCB00D18C

John Damrose

2/18/2022

Date: _____

 DocuSigned by:
John Damrose

~~Mark Macher~~, Counsel for Plaintiffs Lisa Aviles, Michelle Boylan, Mischelle Damrose, and John Damrose

2/17/2022

Date: _____

IT IS SO ORDERED:

Fordham, J.

Date: 5/18/22