LOCAL GOVERNMENT COMMISSION
COMMISSION AGENDA

Wednesday	**9:00 A.M.**	**515 Irvis Office Building/**
September 23, 2026		**Zoom Livestream**

MEMBERS

Senator Scott E. Hutchinson, Chairman
Senator Cris Dush
Senator Dawn Keefer
Senator Timothy P. Kearney
Senator Patty Kim
Representative Robert Freeman
Representative Christina D. Sappey
Representative Ismail Smith-Wade-El
Representative R. Lee James
Representative Brett R. Miller

STAFF

David A. Greene, Executive Director
Kristopher J. Gazsi, Assistant Director-Legal Counsel
Martin A. Toth, Associate Legal Counsel
Julia E. Frey, Senior Research Analyst
Rex Burman, Research Analyst
Karen S. Bear, Executive Assistant
Sonya I. Ebersole, Fiscal Administrator
Jessica Silcox, Office Manager

AGENDA

1. **The meeting is called to order**
2. **Roll Call**
3. **Introduction of Jessica Silcox, Office Manager**
4. **Approval of the minutes of the August 19, 2026, meeting**
5. **Approval of the financial reports for August 2026**
6. **Presentation of Commission 2027-2028 Budget – Director Designate Gazsi**
7. ***Downingtown Area S.D. v. Chester City. Bd. Of Assessment Appeals* – Case Briefing**
8. **Other business**
9. **Adjournment**
10. **Next Meeting: October 21, 2026, 9:00 A.M., 515 Irvis Office Building**

Join Zoom Meeting
https://us02web.zoom.us/j/81634065948?pwd=LShkggkOvtutjJk3OCvk1oaJDkwhHW.1

Meeting ID: 816 3406 5948
Passcode: 799170

4

IN-PERSON AND LIVESTREAM BUSINESS MEETING OF THE LOCAL GOVERNMENT COMMISSION
Wednesday, August 19, 2026

The meeting of the Local Government Commission (Commission) was called to order by Senator Scott Hutchinson at 9:00 a.m. in Room 515 Irvis Office Building with the following Commission Members, staff and guests participating in-person and remotely:

MEMBERS

Senator Scott E. Hutchinson, Chairman
Senator Cris Dush
Senator Dawn Keefer
Senator Timothy Kearney
Senator Patty Kim
Representative Robert Freeman
Representative Christine D. Sappey
Representative R. Lee James
Representative Brett R. Miller

STAFF

David A. Greene, Executive Director
Kristopher J. Gazsi, Assistant Director
Martin A. Toth, Associate Legal Counsel
Julia E. Frey, Senior Research Analyst
Rex Burman, Research Analyst
Karen S. Bear, Executive Assistant
Sonya I. Ebersole, Fiscal Administrator

GUESTS

Justin Leventry, Senator Hutchinson's Office
Isaac Evans, Senator Hutchinson's Office
Joshua Walker, Senator Keefer's Office
Abreham Kittel, Senator Kim's Office
Ryan Carpenter, Representative Freeman's Office
Jon Castelli, House Local Government Committee (D)
Kyle Schaeffer, House Local Government Committee (R)
Emma Henry, House Local Government Committee (R)
Sophia Eyer, County Commissioners Association of Pennsylvania
Rebekah Hayner, County Commissioners Association of Pennsylvania
Rick Vilello, PA Department of Community and Economic Development
Matthew Buck, Pennsylvania Municipal Authorities Association
Jan Murphy, Pennsylvania NewsMedia Association
Ron Grutza, Pennsylvania State Association of Boroughs
Logan Stover, Pennsylvania State Association of Boroughs
Dawn Blauch, Pennsylvania State Association of Elected County Officials
Tirzah Christopher, PennLive
Nate Reagle, Sierra Club

The Executive Director made a statement that the in-person and virtual meeting was being recorded and conducted with both Member and Commission staff participation. On Tuesday, July 28, 2026, notice of the meeting was posted on the committee meeting pages of the Senate of Pennsylvania and the House of Representatives through the Legislative Data Processing Center. The meeting agenda was posted on the Commission's website, www.lgc.state.pa.us, on Monday, August 17, 2026, and outside of the Commission's office located at 506 Irvis Office Building. Any questions on agenda items for consideration by the Commission were addressed during the meeting. The recording of the Commission's business meeting may be found on YouTube.com.

At 9:01 a.m., the Members resolved themselves into Executive Session in Room 503 Irvis Office Building to discuss Commission staff reorganization.

At 10:12 a.m., the Members returned to public session in Room 515 Irvis Office Building.

As a result of the Executive Session, the Members voted unanimously on a motion by Representative Freeman and a second by Senator Kim to accept the resignation of David Greene, Executive Director, for purposes of retirement and to promote Assistant Director Kristopher Gazsi to the position of Executive Director with a starting salary of $138,000, effective October 1, 2026. The Members also unanimously agreed to bifurcate the position of Assistant Director/Legal Counsel, with Senior Research Analyst Julia Frey promoted to Assistant Director, with a starting salary of $90,000 and Associate Legal Counsel Martin Toth promoted to Legal Counsel with a starting salary of $85,000. Ms. Frey and Mr. Toth will receive the pay adjustments commencing October 1, 2026. The Members thanked Mr. Greene for his 25 years of service.

The Chairman also announced the retirements of Karen Bear, Executive Assistant, and Sonya Ebersole, Fiscal Administrator/Code Coordinator, both effective the end of the day on September 30, 2026. Ms. Bear has been with the Commission for over 38 years, and Ms. Ebersole has been employed by the Commission for over 36 years. As a result of the retirements, the Members unanimously agreed on a motion by Senator Kim and a second by Representative James to combine the positions into a single Office Manager position and to amend the Commission's Personnel Policy to reflect the change. The Executive Director was also granted authorization to hire a suitable candidate at a salary not to exceed $65,000 annually. Research Associate Rex Burman will be delegated the responsibility of code administrator with a salary adjustment to $63,000 beginning October 1, 2026.

The Members reviewed the minutes of the June 17, 2026, meeting, which were unanimously approved on a motion by Representative Miller and a second by Representative Freeman. The financial reports for the months of June and July 2026 were presented, and an explanation was given by the Executive Director. The financial reports were unanimously approved on a motion by Representative James and a second by Representative Freeman.

As the last order of business, Senior Research Analyst Julia Frey announced the submitted panel topics for this year's Local Government Symposium. The proposed subjects pertain to stormwater, data centers, municipal management, short-term rentals, and bulk electricity purchasing by municipalities. Ms. Frey stated that Senator Keefer has volunteered to host a panel, and that if any other Member is interested to please contact her. This is the sixth year for the Local Government Symposium with the event occurring fully online and presentations livestreamed via Zoom. Video recordings of the panels, along with any supporting documentation, will be posted on

the Local Government Commission website a few weeks after the Symposium. The 2026 Local Government Symposium is scheduled for Thursday, September 24, from 9:00 a.m. until 4:00 p.m. Thanks to the efforts of Commission Associate Legal Counsel Martin Toth the Commission has been granted the continuing legal education (CLE) designation, so all attorneys attending the Symposium can earn CLE credits.

The next business meeting is scheduled for Wednesday, September 23, 2026, at 9:00 a.m. in Room 515 Irvis Office Building. At that meeting, the Members will be presented with the proposed fiscal year 2027-2028 Commission budget, which is due to be submitted to the Budget Secretary by September 30, 2026.

The meeting was adjourned at 10:27 a.m.

ATTESTED: ______________________________

September 9, 2026

5

LOCAL GOVERNMENT COMMISSION
FINANCIAL STATEMENT
MONTH OF AUGUST 2026
GENERAL ACCOUNT

APPROPRIATION: 30118

Fiscal Year		Balance as of 07/01/2026	Balance as of 08/01/2026	Current Month Change	Year-to-Date Change	Balance as of 08/31/2026
2023-24	FY Beginning Balance	$327,528.85				
	Monthly Beginning Balance		$34,852.17			
	Monthly Expenses			($14,661.51)		
	Monthly Refunds or Transfers			$0.00		
	Net Change			($14,661.51)	($307,338.19)	
	Year-to-Date Balance					$20,190.66
2024-25	FY Beginning Balance	$1,228,534.65				
	Monthly Beginning Balance		$1,228,534.65			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$1,228,534.65
2025-26	FY Beginning Balance	$893,862.17				
	Monthly Beginning Balance		$1,138,704.74			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$244,842.57	
	Year-to-Date Balance					$1,138,704.74
2026-27	FY Beginning Balance	$0.00				
	Monthly Beginning Balance		$1,230,979.68			
	Monthly Expenses			($100,676.31)		
	Monthly Refunds or Transfers			$0.00		
	Net Change			($100,676.31)	$1,130,303.37	
	Year-to-Date Balance					$1,130,303.37
Total Available		$2,449,925.67				$3,517,733.42
Three Month Reserve		(268,500.00)				(268,500.00)
Leave Liability as August 31, 2026		(277,599.97)				(277,599.97)
Total Available Less Reserve & Leave Liability		$1,903,825.70				$2,971,633.45

EXPENDITURES: 30118

Monthly Expenses

July	$99,854.43	Oct.		Jan.	Apr.
Aug.	$115,337.82	Nov.		Feb.	May
Sept		Dec.		Mar.	June

Itemized Expenses

	Total for Month	Total to Date
Salaries	$35,539.66	$71,072.64
Federal Withholding Tax	**$5,014.98**	**$10,036.99**
State Income Tax	$1,661.18	$3,322.35
Keystone - Local Wage Tax	**$929.04**	**$1,858.09**
Employee Social Security & Medicare	$4,024.90	$8,049.45
Employee Senate Benefits	**$530.10**	**$1,060.21**
Deferred Compensation	$1,416.42	$2,832.84
Local Service Tax	**$91.00**	**$182.00**
Employee Unemployment Compensation	$37.22	$74.42
State Social Security & Medicare	**$4,024.90**	**$8,049.45**
Highmark Blue Shield	$15,343.18	$30,686.36
Senate Benefits	**$7,986.74**	**$15,970.72**
Miscellaneous	$1,464.05	$2,889.10
Employer Annuitant Benefits	**$14,661.51**	**$14,661.51**
Symposium	$750.00	$750.00
Retirement - EmployEE Defined Benefits	**$3,406.68**	**$6,813.38**
Retirement - EmployEE Defined Contribution	$359.86	$719.71
Retirement - EmployER Defined Benefits	**$17,817.54**	**$35,635.05**
Retirement - EmployER Defined Contributions	$278.86	$527.98
Total	$115,337.82	$215,192.25

LOCAL GOVERNMENT COMMISSION
CHECKS WRITTEN IN AUGUST

8/3/2026	
VT#04500000056935	
Employer Annuitant Benefits – Senate Benefits Program	14,661.51
8/3/2026	
VT#20264501002	
Social security deductions	1,631.00
Social Security	1,631.00
Dental care insurance	372.80
Local Services Tax	45.50
UC deductions	18.61
Group life insurance, additional	24.67
Vision care insurance	54.43
Group life insurance	75.52
Federal income tax deductions	2,507.49
Medicare deductions	381.45
State tax deductions	830.59
Harrisburg wage tax deductions	464.52
Wages	17,769.83
Hospitalization insurance	7,671.59
Employee Contributions deduction	265.05
Medicare insurance	381.45
Prescription drug insurance	3,456.00
8/5/2026	
IT#04500000056979	
State Employees' Retirement System	8,908.77
State Employees' Retirement System	1,703.34
8/5/2026	
VT#04500000056980	
Deferred Comp deductions	708.21
Retirement - EmployER Defined Contributions	124.56
Retirement - EmployEE Defined Contribution	179.93
8/5/2026	
IT#04500000056984	
State Employees' Retirement System-DCP Admin Charge	29.74
8/13/2026	
VT#04500000057129	
GoTo Communications, Inc.	220.93
Thomson Reuters - West	1,204.12
Toth, Martin A	750.00
8/17/2026	
VT#20264501003	
Dental care insurance	372.80
Local Services Tax	45.50
UC deductions	18.61
Long-term disability insurance	95.42
Social Security	1,631.00
Vision care insurance	54.43

Group life insurance, additional	24.67
Federal income tax deductions	2,507.49
Medicare deductions	381.45
Harrisburg wage tax deductions	464.52
State tax deductions	830.59
Social security deductions	1,631.00
Wages	17,769.83
Hospitalization insurance	7,671.59
Employee Contributions deduction	265.05
Prescription drug insurance	3,456.00
Medicare insurance	381.45

8/19/2026
IT#04500000057215

State Employees' Retirement System	8,908.77
State Employees' Retirement System	1,703.34

8/19/2026
VT#04500000057218

Deferred Comp deductions	708.21
Retirement - EmployER Defined Contributions	124.56
Retirement - EmployEE Defined Contribution	179.93

8/21/2026
IT#04500000057230

Dept of General Services – Job029 – Bond Policy	1.00

8/25/2026
VT#04500000057336

Amerisearch Background Alliance	38.00

LOCAL GOVERNMENT COMMISSION
FINANCIAL STATEMENT
MONTH OF AUGUST 2026
CODE ACCOUNT

APPROPRIATION: 30121

Fiscal Year		Balance as of 07/01/2026	Balance as of 08/01/2026	Current Month Change	Year-to-Date Change	Balance as of 08/31/2026
2017-18	FY Beginning Balance	$80,044.00				
	Monthly Beginning Balance		$80,044.00			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$80,044.00
2018-19	FY Beginning Balance	$23,065.40				
	Monthly Beginning Balance		$23,065.40			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$23,065.40
2019-20	FY Beginning Balance	$24,063.00				
	Monthly Beginning Balance		$24,063.00			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$24,063.00
2020-21	FY Beginning Balance	$24,000.00				
	Monthly Beginning Balance		$24,000.00			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$24,000.00
2021-22	FY Beginning Balance	$23,845.20				
	Monthly Beginning Balance		$23,845.20			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$23,845.20
2022-23	FY Beginning Balance	$20,401.25				
	Monthly Beginning Balance		$20,401.25			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$20,401.25
2023-24	FY Beginning Balance	$20,273.95				
	Monthly Beginning Balance		$20,273.95			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$20,273.95
2024-25	FY Beginning Balance	$19,265.80				
	Monthly Beginning Balance		$19,265.80			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$19,265.80
2025-26	FY Beginning Balance	$24,000.00				
	Monthly Beginning Balance		$24,000.00			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$0.00	
	Year-to-Date Balance					$24,000.00

LOCAL GOVERNMENT COMMISSION
FINANCIAL STATEMENT
MONTH OF AUGUST 2026
CODE ACCOUNT

2026-27	FY Beginning Balance	$0.00				
	Monthly Beginning Balance		$24,000.00			
	Monthly Expenses			$0.00		
	Monthly Refunds or Transfers			$0.00		
	Net Change			$0.00	$24,000.00	
	Year-to-Date Balance					$24,000.00
Total Available		$258,958.60				$282,958.60

EXPENDITURES: 30121

Monthly Expenses

July	Oct.	Jan.	Apr.
Aug.	Nov.	Feb.	May
Sept	Dec.	Mar.	June

Itemized Expenses

	Total for Month	Total to Date
	$0.00	$0.00
Total	$0.00	$0.00

6

LOCAL GOVERNMENT COMMISSION
FISCAL YEAR 2027-2028 PROPOSED OPERATING BUDGET

Line Item	Budget Request '23-'24	Expended Amount '23-'24	Request '24-'25 (adjusted for actual costs)	Expended Amount '24-'25	Budget Request '25-'26	Expended Amount '25-'26	Budget Request '26-'27	Revised Operating Budget 26-27	Revised Budget & Leave Expenditures 26-27	Budget Request '27-'28	Percent of Budget Total '27-'28
Salaries	$ 494,812	$ 547,217	$ 584,992	$ 584,302	$ 619,378	$ 609,221	$ 621,988	$ 494,170	$ 689,331	$ 543,412	44.56%
Salaries Less Withholdings		$ 362,372		$ 386,192		$ 406,534					
Federal Withholding		$ 48,389		$ 49,965		$ 55,854					
State		$ 17,234		$ 18,360		$ 19,116					
Local		$ 9,558		$ 10,217		$ 10,673					
LST		$ 1,131		$ 1,092		$ 1,092					
Employee Soc. Sec. & Medicare		$ 41,510		$ 44,328		$ 46,236					
Employee Paid Senate Benefits		$ 5,413		$ 5,809		$ 6,092					
Employee Retirement		$ 38,767		$ 41,729		$ 43,891					
Employee UCC		$ 384		$ 410		$ 427					
Deferred Compensation		$ 21,500		$ 25,600		$ 19,185					
SECA		$ 960		$ 600		$ 120					
Annuitant Med Benefits				$ 48,301	$ 59,660	$ 56,434	$ 68,109	$ 110,024	$ 110,024	$ 180,956	14.84%
PPO Highmark Med Benefits (PPO, Rx, Vision, Dental)	$ 267,397	$ 173,231	$ 283,228	$ 164,219	$ 273,164	$ 200,241	$ 310,225	$ 219,516	$ 219,516	$ 270,339	22.17%
Senate Benefits (dental, vision, prescription drugs)*	$ 46,864	$ 47,081		$ 65,876		$ 76,990					
Prescription	$ 37,894	$ 38,069		$ 56,280		$ 65,070					
Dental	$ 7,776	$ 7,812		$ 8,329		$ 8,138					
Vision	$ 1,194	$ 1,200		$ 1,267		$ 1,275					
GLI ($116.75 /mo. ('25-'26) plus 7%)	$ 1,461	$ 1,287	$ 1,397	$ 1,366	$ 1,495	$ 1,419	$ 1,600	$ 1,600	$ 1,600	$ 1,518	0.12%
LTD ($88.82/mo. ('25-'26) plus 7%)	$ 1,104	$ 961	$ 976	$ 1,019	$ 1,044	$ 1,087	$ 1,117	$ 1,117	$ 1,117	$ 1,163	0.10%
SEAP	$ 200	$ 100	$ 200	$ 300	$ 200	$ 200	$ 300	$ 300	$ 300	$ 300	0.02%
Employer Soc. Sec. & Medicare (7.65% of gross)	$ 37,853	$ 41,510	$ 44,752	$ 44,329	$ 47,382	$ 46,236	$ 47,582	$ 37,804	$ 52,734	$ 41,571	3.41%
Employer Retirement	$ 207,512	$ 187,646	$ 195,510	$ 196,046	$ 202,715	$ 203,382	$ 213,366	$ 140,510	$ 140,510	$ 138,936	11.39%
SWIF/PIMCO-Workers' Compensation (.0030% of gross)	$ 3,958	$ 2,736	$ 2,047	$ 2,045	$ 2,168	$ 1,828	$ 1,866	$ 1,483	$ 2,068	$ 1,630	0.13%
Employer UCC(.0019% of gross)	$ 891	$ 990	$ 1,053	$ 1,041	$ 1,115	$ 1,112	$ 1,182	$ 939	$ 1,310	$ 1,032	0.08%
Westlaw and Research Subscriptions	$ 12,860	$ 13,115	$ 13,750	$ 14,186	$ 15,640	$ 14,490	$ 15,200	$ 15,630	$ 15,630	$ 16,069	1.32%
Computers, Technology & Software	$ 10,100	$ 12,457	$ 5,000	$ 32	$ 4,500	$ 4,953	$ 4,200	$ 14,080	$ 14,080	$ 10,000	0.82%
Postage	$ -	$ 28	$ -	$ -	$ 1,000	$ -	$ 100	$ 100	$ 100	$ 100	0.01%
Telephone	$ 1,412	$ 407	$ 2,693	$ 2,835	$ 2,693	$ 2,653	$ 2,656	$ 2,656	$ 2,656	$ 2,656	0.22%
Education, Meetings & Conferences	$ 3,500	$ 3,384	$ 3,500	$ 2,954	$ 3,500	$ 3,081	$ 2,900	$ 3,600	$ 3,600	$ 4,500	0.37%
Task Forces/Ad Hoc Committees/Symposia	$ 3,500	$ 3,746	$ 5,000	$ 2,957	$ 5,000	$ 53	$ 3,500	$ 3,500	$ 3,500	$ 4,000	0.33%
Miscellaneous (Office Supplies, Equipment and Parking)	$ 1,200	$ 246	$ 1,500	$ 236	$ 250	$ 165	$ 250	$ 1,000	$ 1,000	$ 1,000	0.08%
Uncategorized		$ 82		$ 69		$ -			$ -		
General Services (Tort, Liability Ins. and Bond Policy).		$ 164	$ 300	$ 167	$ 300	$ 165	$ 300	$ 300	$ 300	$ 300	0.02%
Total Operating Budget	$ 1,094,624	$ 1,036,143	$ 1,145,898	$1,132,044	$ 1,241,204	$ 1,221,037	$ 1,296,440	$ 1,048,329	$ 1,259,375	$ 1,219,483	100%

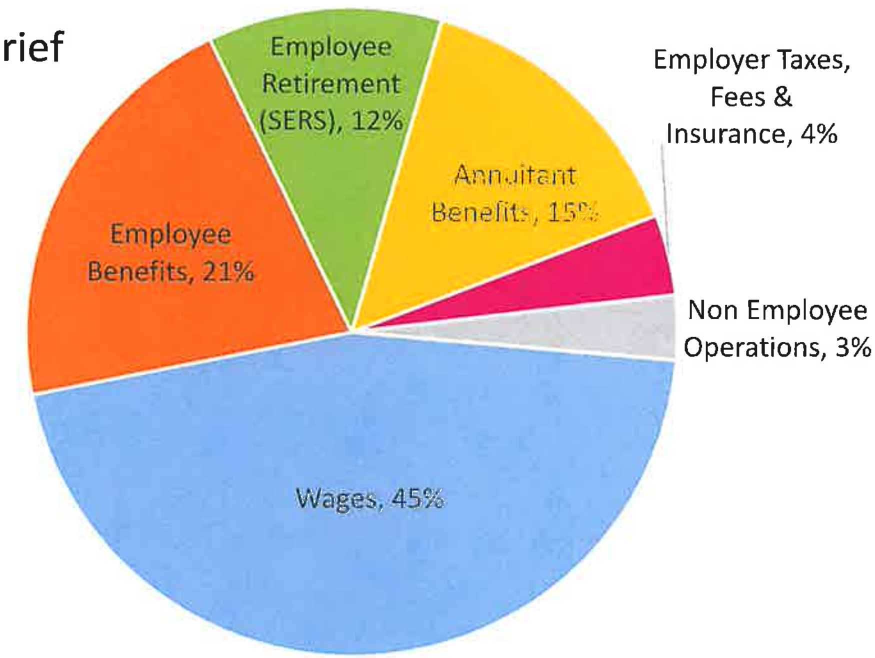
*Includes prescription, dental, vision, group life, long-term disability & SEAP.

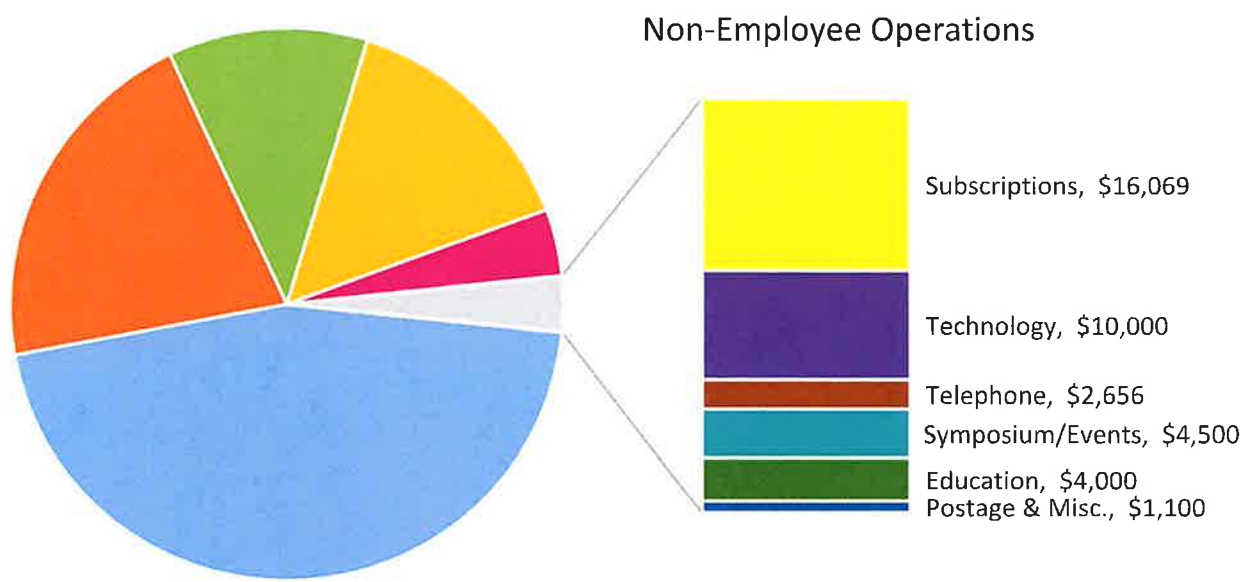
FY '18 - '19: $1,255,000 (3% increase over FY '17 - '18)
FY '19 - '20: $1,283,000 (2.2% increase over FY '18 - '19)
FY '20 - '21: $535,000 - 5 month & Act 17A of 2020 $748,000
FY '21 - '22: $1,283,000
FY '22 - '23: $1,283,000
FY '23 - '24: $1,283,000
FY '24 - '25: $1,283,000
FY'25 - '26: $1,283,000
FY '26 - '27: $1,283,000

Local Government Commission

2027-2028 Budget Proposal in brief

Salaries	$ 543,412.00
Employee Benefits	$ 247,898.43
Employee Retirement (SERS)	$ 138,935.91
Retiree Benefits	$ 180,955.75
Employer Taxes, Fees & Insurance	$ 47,515.51
Non-Employee Operations	$ 38,324.65
Total	**$ 1,197,042.25**





7

To: Senator Scott E. Hutchinson

From: Martin A. Toth, *Associate Counsel, Local Government Commission*

Date: August 10, 2026

Subject: Summary of Pennsylvania Supreme Court Decision –

Downingtown Area School District v. Chester County Board of Assessment Appeals Tax Parcel No.: 33-5-43.3, 356 A.3d 802 (Pa., May 19, 2026).

Case Summary

Background

In *Downingtown Area School District v. Chester County Board of Assessment Appeals (Tax Parcel Nos. 33-5-43.2 & 33-5-43.3),* 356 A.3d 802 (Pa. 2026), the Pennsylvania Supreme Court held that a taxing district (here, the Downingtown Area School District) may lawfully adopt and implement a property assessment appeal policy (Policy) that uses a revenue-based monetary threshold to determine which assessments to challenge, *provided that* the policy is facially neutral and applied in a uniform, non-discriminatory manner.

Under the Policy, the School District only appealed property assessments that may result in additional tax revenues of at least $10,000 per year. The Policy does not limit the number of appeals the School District may lodge in each tax year, and the Policy instructs the School District to appeal without regard for the type or use of the parcel.

Appeal to Chester County Board of Assessment Appeals

It was found that 100 properties met the Policy threshold. However, the School District only filed property assessment appeals to the Chester County Board of Assessment Appeals (Board) on *16* of the properties. The Board denied the School

District's appeals on those 16 properties. The School District appealed to the Court of Common Pleas of Chester County (trial court).

Appeal to Trial Court

The trial court reversed the Board's decision, sided with the School District, and found that the School District's Policy was neutral and not discriminatory.

Appeal to Commonwealth Court

The matter was then appealed to Commonwealth Court, which reversed, holding that the School District arbitrarily applied its Policy by not appealing the property assessment on all properties that met the threshold; failing to justify certain choices; and by not appealing some properties for reasons unrelated to value.

The School District appealed to the Pennsylvania Supreme Court.

Appeal to the PA Supreme Court

On appeal, the PA Supreme Court in a 4-3 decision, reversed the Commonwealth Court and concluded that the School District's policy of appealing property tax assessments expected to generate at least $10,000 in additional annual tax revenue *did not violate the Uniformity Clause of the Pennsylvania Constitution or the Equal Protection Clause* because the threshold applied equally to all property types and was based on legitimate fiscal and administrative considerations rather than arbitrary classifications.

The PA Supreme Court majority emphasized that taxing authorities possess broad discretion under the Consolidated County Assessment Law to prioritize assessment appeals using objective, revenue-neutral criteria, and it rejected the argument that the School District was constitutionally required to appeal every underassessed property that meets its threshold. The PA Supreme Court noted that this prioritization is reasoning "centered on a cost-benefit analysis and an intent to expend public funds wisely". In other words, a school district is not required to expend public resources pursuing appeals that are unlikely to produce sufficient tax revenue to justify litigation costs.

The Dissents

Two dissenting opinions were filed – One authored by Justice Dougherty, in which Chief Justice Todd and Justice Donahue joined. The second dissenting opinion was authored by Justice Donahue, in which Chief Justice Todd and Justice Dougherty joined.

Essentially, the dissents held that the application of the tax liability deficit threshold (of $10,000 or more for a property tax assessment appeal by the School District) inevitably resulted in more *commercial* properties being appealed, and that the metric of potential revenue enhancement made the $10,000 threshold irrelevant. The dissents noted that no residential properties were targeted for appeal.

In her dissent, Justice Donohue emphasized that tax burden equalization is the essential principle of the Uniformity Clause.

> *[T]he Majority's position [is] that the maximization of revenue is an acceptable selection criterion without regard to the constitutional mandate to prioritize equalization of tax burdens among all classes of real property. ...* ***Under this framework, monetary thresholds merely serve as a guise for policies seeking to appeal only those properties with the highest value.*** (Emphasis added.)

Justice Dougherty's dissent states essentially the same opinion of Justice Donohue regarding the majority's decision and its implications under the Uniformity Clause of the Pennsylvania Constitution.

Conclusion

The decision clarifies that Pennsylvania taxing districts may use practical, resource-based policies for assessment appeals if those policies are consistently administered and do not intentionally discriminate among similarly situated taxpayers.

Significance and Affect

This case is significant as it resolves the important question of affecting the property tax base of all Pennsylvania counties, municipalities, and school districts -- *can a taxing authority selectively appeal property tax assessments using objective financial criteria?*

The focus of this decision is *administrative discretion*. In other words, a taxing district (county, municipality, or school district) is not constitutionally required to pursue every underassessment, but rather they may make a rational and objective decision about where to devote public resources. The clarification of this court decision provides greater certainly for officials responsible for the tax base in their community, while at the same time managing a limited budget.

It should be noted, however, that this issue may continue to evolve as the 4-3 split among the justices signals that the legal issue remains closely contested. While this decision is binding precedent, the narrow majority suggests that future courts, or the General Assembly, may continue to struggle with the balance between administrative efficiency and constitutional uniformity.

8

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11:00-12:00 ***Municipal Management***, Nicole Beckett - Meyner Center at Lafayette College, Jonathan Altshul - Cheltenham Township, Nicholas C. Steiner - Upper Macungie Township, and Amy Farkas - Patton Township

12:00-12:45 ***Lunch Break***

12:45-1:45 ***Data Center Planning***, Dr. Andrea M. Matwyshyn - Penn State Dickinson Law, and Scott Wyland, Esq. - Salzmann Hughes

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