IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

SCHOOL DISTRICT OF PITTSBURGH, Plaintiff(s)	:	CIVIL DIVISION
v.	:	CASE NO: GD-24-4041
ALLEGHENY COUNTY and SARA INNAMORATO, in her official capacity as the County Executive, Defendant(s).	:	

OPINION

Kenneth G. Valasek, S.J.
Specially Presiding

This case is before the Court on preliminary objections filed by Defendants County of Allegheny and Sara Innamorato (hereinafter collectively referred to as "County") to the civil complaint of the Pittsburgh School District ("School District" or "District") filed on April 8, 2024. The County has filed Preliminary Objections pursuant to Pa.R.C.P. 1028, challenging the standing, or right, of the School District to bring this suit.

Count I is a declaratory judgment action based on an alleged violation of Article 8, Section 1 of the Constitution of Pennsylvania, called the Uniformity of Taxation Clause.[1] Count II is likewise a declaratory judgment action, but it alleges a violation of the Equal Protection

[1] The Uniformity of Taxation Clause reads: "All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws."

Clause of the 14th Amendment, Section 1 to the United States Constitution.[2] Count III is a mandamus action, also alleging as its basis a violation of Pennsylvania's Uniformity of Taxation Clause.

Each of the three counts in the complaint ask for the same relief: a court order directing the County to immediately commence a reassessment of all real estate within the boundaries of the County.[3] Initially the Court must note that the burden is on a plaintiff to establish a cognizable interest for the purpose of standing. Muth v. Dept. of Environmental Protection, 315 A.3d 185 (Pa. Commw. 2024).

THE COURT'S UNDERSTANDING OF THE COMPLAINT

The Court's multiple readings of the complaint, filed by the School District, reveal that it alleges two different types of harm or aggrievement arising from the violations of the Uniformity Clause and Equal Protection Clause.

The first is the harm suffered by real estate taxpayers of Allegheny County. The allegation is that there are so many taxpayers whose assessed value is too high relative to its actual fair market value and so many taxpayers whose assessed value is too low relative to its actual fair market value, as to violate both constitutional provisions.[4]

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[2] The 14th Amendment, Section 1, reads in part: "…nor shall any State… deny any person within its jurisdiction the equal protection of the laws."

[3] At oral argument upon the preliminary objections, it was stated that there are approximately 575,000 parcels of land within the County.

[4] The School District may well have pleaded sufficient facts to support these allegations, but this is irrelevant to the question of standing.

The School District presents itself as the entity who will "make things right" for the real estate taxpayers of the County in its seeking a court-ordered county-wide reassessment.

The second type of harm alleged in the complaint centers on the fact that the School District has been required to refund approximately $10 million to real estate taxpayers who appealed their property assessments to the County's Board of Property Assessment, Appeals and Review (BPAAR) in 2022, 2023 and 2024. According to the complaint, the District anticipates more refunds in the future.

Taking into consideration both of these themes or allegations of harm, it appears to the Court that the School District's overall position is that the County's failure to reassess all properties is "no way at run a railroad."[5]

The Court's role in this case, of course, is not to determine if the county knows how to run a railroad, but to determine if the School District has standing to sue.

The Court will first address the harm alleged to be suffered by the County's real estate taxpayers and how it affects the District's right to sue.

STANDING TO DEFEND TAXPAYERS' RIGHTS

Real estate taxpayer #1: "My property is assessed at too high a value. Bully for the School District's efforts!"

[5] See "Yale Book of Quotations," Yale University Press, 2006.

Real estate taxpayer #2: "My property is way underassessed. What on earth is the District trying to do to me in its lawsuit?"

Whose interest may the School District represent in this lawsuit?

The answer is that the School District may not represent either position, according to well established law. Only an association, such as a professional trade or industry association, has standing as a representative of its members to bring a cause of action even in the absence of injury to itself, if the association alleges one of its members has or is suffering harm or injury. Pennsylvania Medical Society v. Dept. of Public Welfare 39 A.3d 267 (Pa. 2012). The Pittsburgh School District is not such an association, and therefore has no standing to argue that it represents the interests of overassessed real estate taxpayers or any kind of taxpayer.

STANDING BASED UPON HARM ALLEGEDLY SUFFERED BY THE SCHOOL DISTRICT ITSELF

The District alleges that its "rights as a taxing authority are directly affected by [the] County's assessment practices, and the School District… is aggrieved by…an unconstitutional assessment scheme…"[6] The District fails to specify its "rights as a taxing authority."

The only concrete occurrence which the complaint describes as a harm to the District is its being required (as a result of successful real estate taxpayers appeals) to refund in excess of $10 million from 2022 to 2024. (The amount was actually closer to $20 million. See Occurrence 16, below.) The District blames the refunds for a resulting deterioration of its

[6] complaint, para. 69.

financial position. The Court will therefore analyze whether this sole concrete allegation of "harm" constitutes a basis for standing.

The alleged constitutional violations and the refunds comprise only two occurrences in a chain of events or occurrences. The Court will now recite all such relevant events and occurrences, generally in chronological order, discussing the reasons why they happened and their significance.[7]

Occurrence 1

In 2012, the County began using the results of a county-wide reassessment of property values that had been done over several years prior to 2012. The reassessment had been court-ordered. See Clifton v. Allegheny County 969 A.2d 1197 (Pa. 2009).

The year 2012 is known as "the base year."[8] The base year market value of a property generally remains the same until it is changed by a subsequent county-wide reassessment or by an appeal to the County's BPAAR.[9]

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[7] When oral argument upon the preliminary objections filed by the County was held, neither party offered any evidence. Both parties relied only upon the complaint and its attachments in establishing their positions, pro and con. The Court has taken judicial notice (pursuant to Pa.R.E. 201) of certain financial and taxing data found within the School District's 2022-2025 budgets and the 2022-2023 Annual Comprehensive Financial Reports (ACFR)) to acquire additional relevant information.

[8] 72 P.S. §5452.1a.

[9] It could, of course, change if the property itself materially changes, for instance, when a house is built on a vacant lot.

Occurrence 2

The County Commissioners set the "established predetermined ratio" at 100%. This means that the assessed value of a property for taxing purposes would be 100% of its market value.[10] This ratio was effective in 2012 and has continued in effect throughout all relevant periods of time.

Occurrence 3

Time passed and with it the inevitable change that property values undergo. Some properties appreciated in value; some depreciated. The value of some remained stagnant. This natural process continues to the present day.

Occurrence 4

The COVID pandemic struck the United States in 2019 and lingered through early 2023. For purposes of this current lawsuit, several results of the pandemic are important.

Americans were urged to remain six feet apart from one another. People remained indoors as they never had before. Restaurants, bars, movie theaters, churches, synagogues, mortar and brick stores, etc. were barely patronized: some shut down. Employees began to work from home in spectacular numbers, a trend which has not really been reversed. The

[10] 72 P.S. §5452.1.

demand for commercial office and retail space dropped significantly as a result. The City of Pittsburgh was not exempt from these effects.[11]

Occurrence 5

For the 2021 tax year, the common level ratio (CLR) for Allegheny County, as determined by the State Tax Equalization Board (STEB) was 87.5%. This requires a degree of explanation.

The Second Class Counties Tax Assessment Law defines "common level ratio."[12] It is the ratio of the total assessed value to the total current market value of all taxable properties in a county. Thus, if the assessed value of all properties in Allegheny County in year X was $1 billion and the then-current market value of the properties was $1 billion as well, the common level ratio would be 100%. [13]

On the other hand, if the assessed value of all properties in Allegheny County in year Y was $1 billion and then-current market value was $1.5 billion, the ratio would be 67%.

This common level ratio for any year is determined for every tax year by STEB. The information necessary to calculate the CLR is provided by each county every year, and based on

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[11] This is a reminder that the School District is seeking a county-wide reassessment and not merely a city-wide one. A city-wide reassessment only may not be done by the county. This would be unlawful. It must be a county-wide reassessment or no reassessment at all.
[12] 72 P.S. §5452.1a.
[13] Recall that the predetermined ratio in Allegheny County as set in 2012 was 100%; in other words, the market value as determined by the assessors and the assessed value were one and the same for that year, by definition.

it, STEB determines the ratio for each county for its use in the second year after calculation is completed.

The Pennsylvania Supreme Court has repeatedly acknowledged that "under normal economic conditions the STEB-calculated CLR tends to diminish every year, reflecting ongoing inflation and real estate appreciation." G.M. Berkshire Hills LLC v. Berks County Board of Assessment 290 A.3d 238, 244 (Pa. 2023).[14]

Finally, it may be stated that the CLR fell from 100% in 2012 to 87.5% for the 2021 tax year. This encompassed a period of 7 years.

Occurrence 6

In 2022, the County revised the way it submitted information to STEB as a result of a lawsuit initiated by a real estate taxpayer. As a result, for the 2022 tax year, the applicable STEB-published CLR dropped to 63.5%. According to the School District this represented a dramatic and unprecedented 24% reduction of the CLR from one year to the next (i.e., from 87.5% to 63.5%).[15]

Occurrence 7

The decline in the STEB-determined CLR continued and for the 2024 tax year, the STEB-published CLR was 54.5%.[16]

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[14] Paragraph 49 of the complaint.
[15] Paragraph 51 of the complaint.
[16] Paragraph 52 of the complaint.

The Court will now explain how the decline in the CLR is related to the School District's cause of action, according to the complaint. The Court will begin doing so with Occurrence 8.

Occurrence 8

The School District, by virtue of market value reductions as determined by BPAAR upon the appeals of Downtown Pittsburgh office/commercial building owners, refunded the owners approximately $20 million for the tax years 2022 through 2024.[17] Reductions in market value primarily resulted from lowered tenant occupancy rates. (See Occurrence 4, above.)

Occurrence 9

The School District fears that further assessment appeals by Downtown Pittsburgh office/commercial building owners will occur, resulting in further reductions of market values and assessed values. Indeed, many appeals are still pending.[18]

A second fear of the School District is that the BPAAR will (perhaps already has – the allegation is unclear) further reduce newly established market values by applying to them the CLR in effect during the year that the appeal was taken.

An illustration is appropriate.

If the market value of an Allegheny County commercial property in 2022 was determined to be $1 million, down from its 2012 original market valuation of $1.5 million, the "tentative"

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[17] Concerning the duty to refund, see 72 P.S. §5452.13a.
[18] Paragraph 60 of the complaint.

new assessed value would be $1 million. But this tentative assessed value could be further reduced pursuant to Section 511 of the County General Assessment Law.[19]

In the above example, the board which heard the appeal ordinarily would apply the county's predetermined ratio to the "tentative" new valuation. Allegheny County's established predetermined ratio being 100% and the new market value being $1 million, the new assessed value would be $1 million for 2022.

However, according to Section 511, if the County's CLR varies by more than 15% from the predetermined ratio (of 100%), the "tentative" new valuation would be multiplied by the CLR and not by the predetermined ratio. A 15% variance from the County's predetermined ratio is 85%. The 2022 CLR is 63.5%, and therefore it does vary by more than 15% from the predetermined ratio.[20]

Thus, in our example, the new 2022 assessed value for the property would not be $1 million ($1 million x 100%)), but would be $635 thousand ($1 million x 63.5%).

Occurrence 10

The School District believes that STEB has or will certify a CLR for use in the 2025 tax year of 52.7%, thereby aggravating the situation.

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[19] 72 P.S. §5020.511.

[20] The math would be as follows: (1) 100% x 15% = 15%; (2) 100% - 15% = 85%; (3) 63.5% < 85%; ∴ the predetermined ratio does not apply and the CLR applies instead.

Occurrence 11

The CLR's applicable to relevant tax years, according to the complaint, are as follows:

2021	87.5%
2022	63.5 %
2023	63.6 %
2024	54.5 %
2025	52.7 %

Occurrence 12

The amount of real estate taxes paid or payable to the School District, for certain relevant years, are as follows:

2022 $193,681,930 (actual) [21]

2023 $186,620,347 (actual) [22]

2024 $181,908,907 (projected in late 2024) [23]

2025 $186,050,091 (budgeted) [24]

The trend is somewhat downward.

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[21] 2022 ACFR, page 23.
[22] 2023 ACFR, page 23.
[23] Exhibit 1, attached to its Objection to Judicial Notice (hereinafter "Exhibit 1"), page 5.
[24] Exhibit 1, page 8.

Occurrence 13

The total expenditures of the School District for certain applicable years, are as follows:

2022 $552,577,479 (actual) [25]

2023 $557,695,032 (actual) [26]

2024 $703,321,799 (projected in late 2024) [27]

2025 $741,502,114 (projected in 2025 budget) [28]

Occurrence 14

The total revenue income of the School District for certain relevant years is as follows:

2022 $652,483,006 [29]

2023 $674, 407,223 [30]

2024 $708,885,232 [31]

2025 $724,160,409 [32]

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[25] 2022 ACFR, page 23.
[26] 2023 ACFR, page 23.
[27] Exhibit 1, page 4.
[28] Exhibit 1, page 8.
[29] 2022 ACFR, page 23.
[30] 2023 ACFR, page 23.
[31] Id., page 4.
[32] Id., page 8.

Occurrence 15

The unassigned fund balances (i.e., unassigned reserve fund balances created by budget surpluses in prior years) at the end of certain relevant years, are as follows:[33]

2022 $64,458,813 (actual)

2023 $54,264,418 (actual)

2024 $65,967,136 (projected in late 2024)

2025 $40,862,925 (projected)

Occurrence 16

The total real estate taxpayer refunds in certain relevant years, are as follows:

2022 $3,315,983 (actual)[34]

2023 $4,198,116 (actual)[35]

2024 $16,182,669 (projected in late 2024)[36]

2025 $7,025,000 (budgeted)[37]

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[33] All data found at Preliminary General Fund Budget for 2025, at page XXI.
[34] ACFR for 2022, page 23.
[35] ACFR for 2023, page 23.
[36] Exhibit 1, page 6.
[37] 2025 Preliminary General Fund Budget, page 21.

Occurrence 17

The actual real estate tax millages for certain relevant years, are as follows:

2018	9.84	mills	2022	10.25	mills
2019	9.84	mills	2023	10.25	mills
2020	9.95	mills	2024	10.25	mills
2021	9.95	mills	2025	10.25	mills[38]

Occurrence 18

The School District estimates that one (1) mill of real estate tax will generate $19,726,678 in 2025.[39]

DUTIES OF THE SCHOOL DISTRICT

The Commonwealth has a constitutional duty concerning public education. Article 3, §14 of the Pennsylvania Constitution reads as follows:

> **§14 Public school system**
>
> The General Assembly shall provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth.

[38] All millage data from 2025 Preliminary General Fund Budget, page 9.
[39] Id., page XXIII.

A school district in levying, collecting and spending taxes raised by it, acts merely as an agent of the Commonwealth in discharge of the Commonwealth's constitutional duty of providing a system of public education. Hartman v. Columbia Malleable Castings Corp., 63 A.2d 406 (Pa. Super. 1949).

The constitution also gives the legislature the authority to classify school districts according to population. By statute, the Pittsburgh School District has been classified as a school district of the first class A.

There are many statutes which govern a school district and which govern the assessment of real estate for tax purposes. It will be helpful to review certain portions of the Public School Code of 1949 [40] and the General County Assessment Law.[41]

- The District must prepare a comprehensive preliminary budget and make it available to the public at least 20 days prior to its adoption;[42]
- The District must adopt a final annual comprehensive budget for each fiscal year (which, for the School District, is also the calendar year) before December 31 of the preceding year;[43]
- The total anticipated expenditures set forth in the District's final budget cannot exceed the total amount of funds available to the District to meet them, including anticipated tax revenues and state appropriations.[44] The total amount of available funds would necessarily include reserve funds accumulated over time.

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[40] 24 P.S. §1-101, et seq. particularly Article VI, which pertains to school finances.
[41] 72 P.S. §5020-101, et seq.
[42] 24 P.S. §6-687.
[43] 24 P.S. §6-687.
[44] 24 P.S. §6-687(b).

- "All taxes required by any school district, in addition to the State appropriation, shall be levied by the board of school directors herein." (emphasis added)[45] The precise language seems to mandate that if a tax increase is "required" for a school district to perform its duties, the tax increase must be levied. Query; if a school district board does not increase its taxes, may it therefore be inferred that the district can properly perform its duties without a tax increase?
- The School District is required to refund to taxpayers any overpayments on taxes paid by them to it.[46] For purposes of the lawsuit now before the court, this duty becomes important when it comes about because of a real estate taxpayer's appealing the assessed value of his property. If, as a result of the appeal, a court rules that the property is assessed at too great a value and determines that a lower value is proper, the School District becomes obligated to refund the appropriate amount for the relevant tax year.

The Court thus far has related the relevant pleadings of the complaint; certain judicially noted tax and financial data published by the School District; and certain duties and certain powers of the School District, all created by statute.

FACTORS PERTINENT TO STANDING

The issue of a plaintiff's standing, or right to sue, was thoroughly explored in a 1975 case decided by the Supreme Court of Pennsylvania, Wm. Penn Parking Garage, Inc., et al. v. City of Pittsburgh 346 A.2d 269 (Pa. 1975).

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[45] 24 P.S. §6-602.
[46] 72 P.S. §5020 – 518.1.

The litigation in that matter arose after the City of Pittsburgh adopted an ordinance levying a tax upon patrons of public parking facilities (i.e., parking garages and parking lots). The ordinance was challenged by the owners of certain public parking facilities and by residents of the city who would be paying the tax. The challenge was based on procedural grounds.[47]

The City challenged the right of the parking facility owners to bring the suit, arguing that they were not aggrieved by the tax ordinance because they were not payers who would be subject to the tax.

The facility owners countered with the argument that the tax would reduce the number of motorists who would use their garages and lots, resulting in a loss of revenue for them, the owners. Thus, according to the owners' argument, they had standing because they were financially "aggrieved." The Supreme Court accepted the owners' argument as a valid one.

In the course of its decision, the Supreme Court enunciated a formulation of what is necessary to render a person "aggrieved." There are three requirements that must be satisfied before a person can be said to be aggrieved: the person's interest must be (1) direct; (2) immediate; and (3) substantial.

"A party must have a direct interest in the subject-matter of the particular litigation, otherwise he can have no standing. And not only must the party desiring to appeal have a direct interest in the particular question litigated, but his interest must be immediate … and not a remote consequence of the [act complained of]. The interest must also be substantial. Wm. Penn Parking Garage at 280, citing Keystone Raceway Corp. v. State Harness Racing Commission 250 A.2d 172 (Pa. 1969), 176-177 (emphasis added).

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[47] It was not based on an alleged uniformity clause or other constitutional violation.

The Supreme Court in Wm. Penn Parking opined that "one final point should be noted before turning to the application of these principles to the facts of this case. Some of our cases speak in terms of requiring the interest invaded by the challenged conduct to be a "legal right" before standing may be conferred on the plaintiff. Eig. Louden Hill Farm, Inc. v. Milk Control Commission 217 A.2d 735 (Pa. 1965) at 737. "To some extent, the language is a remnant of an older approach which took the position than an individual had no standing to challenge governmental action unless he alleged injury of a sort which would give rise to a cause of action against another individual. (Treatises cited). However, this test proved to be unsatisfactory, and has now been generally disregarded." See Allegheny Contracting Industries, Inc. v. Flaherty 293 A.2d 639 (Pa. Commw. 1972), (bidder on city contract has standing to compel mayor to open and consider its bid). Wm. Penn Parking Garage at 285.

The Court will now apply the applicable formulation to determine standing in view of the foregoing.

Direct Interest?

The requirement that an interest be "direct" simply means that the person claiming to be aggrieved must show causation of the matters of which he complains. Id. at 282.

In the matter now before the Court, all three counts of the School District's complaint rest upon the alleged violation of the Uniformity Clause or the Equal Protection Clause by the county. There indeed are various studies attached to the complaint which tend to support the conclusion that there is a high degree of variance with regard to the County's current assessed

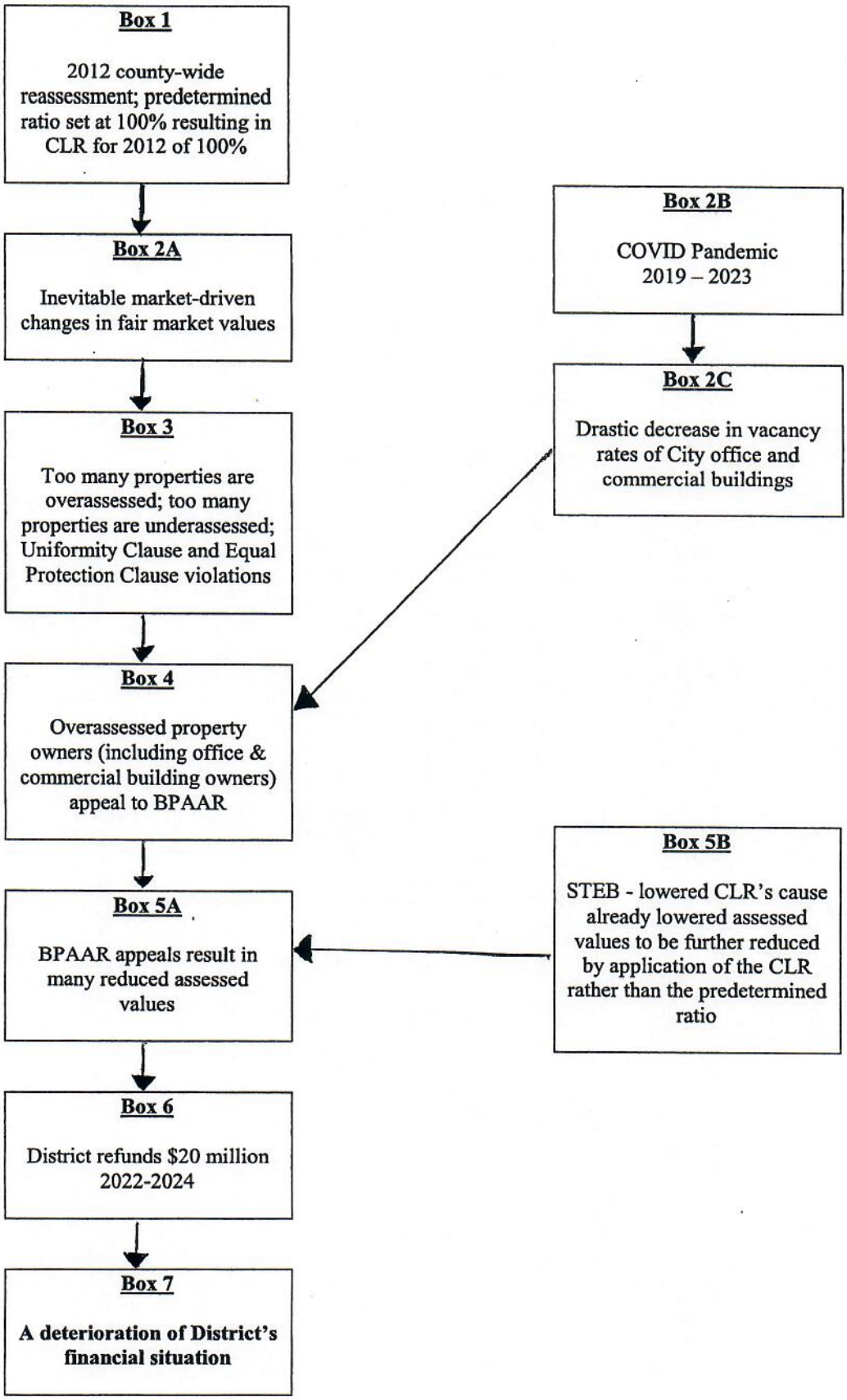
values. One of these studies was done by the International Association of Assessing Officers (IAAO).

According to the IAAO, there are certain standards concerning uniformity in tax assessments which are not met by the County's current assessments. According to our Supreme Court, these IAAO standards are widely accepted as the best criteria for judging the adequacy of property assessment. Clifton at 1216.

However, the Court must look more deeply at the chain of causation. The axiom that "a picture is worth a thousand words" can apply to a diagram, too. A diagram depicting the chain of causation as argued by the School District, follows.

CAUSATION CHAIN

(According to the School District)



There is major event (better styled as a major non-occurrence) which does not appear on the Causation Chain diagram. It involves the same decision made in four consecutive years by the School District board – the decision not to raise the real estate tax millage for 2022, 2023, 2024 or 2025. In 2025, one mill will have generated about $19 million.

The chain of causation depicted in the diagram disintegrates as a result. The District allowed the refunds to impair its financial condition (the ultimate harm caused by the refunds) because it chose not to act. This choice in four consecutive years was the cause of any degrading of the District's financial condition. Even a timely one-half mill increase would have prevented the impairment. The School District was not helpless at any relevant point in time to prevent this "harm" from happening.

The School District's real estate tax millage for relevant years is recited in Occurrence 17. In the 8 year period from 2018 to 2025, the millage has increased by 0.41 mills, from 9.84 mills in 2018 to 10.25 mills in 2022 and thereafter, an increase of slightly more than 4%.

The School District has not carried its burden to demonstrate that it has a direct interest in the matter. It has not successfully demonstrated that any violations of the Uniformity Clause or the Equal Protection Clause have caused the problem of which it complains.[48]

[48] Any assertion by the School District that its board did not want to further burden its real estate taxpayers is unwarranted: the Court has already dismissed the notion that the District represents taxpayers interests in this particular lawsuit.

Immediate Interest?

The Court will next determine if the "immediate interest" requirement has been satisfied. This concern is with the nature of the causal connection between the action complained of (again, the constitutional violations) and any deterioration of the District's financial situation caused by the tax refunds. Wm. Penn Parking Garage, at 283.

A more concrete statement of the immediate interest determination is that, for an interest to be immediate, it must not be a "remote consequence" of the action complained of. Id., at 283. It is clear that the possibility that an interest will suffice to confer standing grows less as the causal connection grows more remote. Id., at 283.

Lastly, but very importantly, "it is also clear that standing will be found more readily where protection of the type of interest asserted is among the policies underlying the legal rule relied upon by the person claiming to be "aggrieved." Id., at 283. In the case at bar, the alleged underlying legal rules are the Uniformity Clause and the Equal Protection Clauses.

The Uniformity of Taxation Clause was made a part of the Commonwealth's Constitution to protect taxpayers, not taxing authorities. As a result, the Clause does not provide protection to the School District from the woes it complains of. Insofar as real estate taxpayers are concerned, the clause's function is to ensure that owners each pay their proportionate share of the tax based on the actual value of their property. The analysis under the Equal Protection Clause is the same.

Thus, it can be stated that the School District's interest in this lawsuit is not immediate.

This conclusion is supported by the decision of the Supreme Court of Pennsylvania in Commonwealth v. Dollar Savings Bank 102 A.569 (Pa. 1917). The case involved a statute that required the Bank to turn over to the Commonwealth for "safekeeping" any depositor funds that

had not been demanded by the depositor for at least 30 years. Under the terms of the statute, the funds were not escheated, but merely placed in the possession of the Commonwealth for its use. The depositor could subsequently recover the funds by commencing a lawsuit if the government refused to return them voluntarily. The statute explicitly stated that no interest was payable by the Commonwealth for the money so seized and held, upon its return. The statute prohibited any lawsuit against the financial institution after the seizure.

Dollars Savings Bank had challenged the constitutionality of the statute on the ground that the Commonwealth was not obliged to pay interest to the depositor after seizing the deposit.

The Commonwealth's highest court held that only the depositor could raise the "no interest is payable by Pennsylvania" issue, and that the Bank could not. This despite the fact that the Bank may have suffered a pecuniary harm: it lost the use of the deposits that were seized.

Substantial Interest?

In William Penn Parking Garage, cited above, the Supreme Court ruled that the plaintiff parking garage and parking lot owners met the substantial interest prong of the test for standing because their interest was of a pecuniary nature. Wm. Penn Parking Garage, at 289.

The School District in the instant matter claims pecuniary harm because of a violation of the two constitutional provisions, so it is arguable that it has a substantial interest.

However, there is an obstacle to the District's validly asserting that it has suffered any harm whatsoever. This obstacle is the principle, now being advanced by this Court, that the proper performance of a statutory duty cannot be deemed to be a harm.

The Court has not been able to find decisional precedent to support this exact principle. The intuitiveness and common sense behind it, however, is persuasive.

As stated above, the District is obligated to refund any overpayments that real estate taxpayers have made. (See Footnote 13) Stated a little differently, a statute adopted by the General Assembly and signed by the Governor imposed a statutory duty upon the district to refund overpayments.

The Public School Code of 1949 [49] imposes many other duties upon school districts. For instance, Section 501 mandates every district to:

> "establish, equip, furnish and maintain a sufficient number of elementary public schools....to educate every person, residing in the school district, between the ages of six and twenty-one years, who may attend."[50]

Does a legal entity known as a school district suffer a legal harm or suffer an aggrievement (for purposes of standing) when circumstances require the construction or renovation of an elementary school as required by Section 501? The Court thinks not. To reason otherwise is nonsensical. The same logic applies to the refunding of taxpayer money. In both instances the school district is merely doing what the statute directs it to do.

The Court concludes, therefore, that the School District has failed to demonstrate that it has a substantial interest in this matter.

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[49] 24 P.S. §1-101, et seq.
[50] 24 P.S. §5-501.

CONCLUSION

The Court is fully aware that there are a number of reported appellate cases in Pennsylvania in which a municipality or a school district sued a county and was granted judicial relief that affected real estate tax assessments or the assessment process.

In City of Lancaster, et al., v. County of Lancaster, 599 A.2d 289 (Pa. Commw. 1991), the Commonwealth Court ruled that Lancaster County's method of property assessment violated the Uniformity of Taxation Clause.

In Borough of Green Tree, et al., v. Board of Property Assessments, Appeals and Review of Allegheny County, 328 A.2d 819 (Pa. 1974), the Supreme Court ruled that a trial court had jurisdiction to determine if the provision of the Second Class Counties Assessment Act that permitted triennial reassessments of the county, violated the Uniformity Clause. (The county had divided itself into three distinct areas, with each area being separately reassessed every third year.)

The Court points out that in neither the City of Lancaster case nor the Green Tree Borough case was the issue of the municipal plaintiffs' standing ever raised. In both cases real estate taxpayers were co-plaintiffs, who undeniably did have standing.

The outlier appears to be Millcreek Twp. School District v. County of Erie, 714 A.2d 1095 (Pa. Commw. 1998). There were no taxpayer co-plaintiffs in the case. The issue of the school district's standing to sue was simply never raised, as it has been in the case at bar.

It therefore appearing that Plaintiff Pittsburgh School District has no direct, no immediate, and no substantial interest arising from the alleged violation of the Uniformity Clause and the Equal Protection Clause, an appropriate order will be entered dismissing the complaint.

The Court wants to emphasize one last point: the dismissal of the lawsuit brought by the School District should not be interpreted to mean that Allegheny County's current assessments are constitutionally permissible. This issue has not been decided by the Court.

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

SCHOOL DISTRICT OF PITTSBURGH, Plaintiff(s)	:	CIVIL DIVISION
v.	:	CASE NO: GD-24-4041
ALLEGHENY COUNTY and SARA INNAMORATO, in her official capacity as the County Executive, Defendant(s).	:	

ORDER

AND NOW, this 13th day of February, 2025, for reasons set forth in the foregoing Opinion, the Preliminary Objections filed by Defendant County of Allegheny and Defendant Sara Innamorato to the Complaint of Plaintiff Pittsburgh School District **ARE SUSTAINED**, and the Complaint is **HEREBY DISMISSED**.

BY THE COURT,

K R Valasek S.J.

Kenneth Valasek
Specially Presiding