

RESOLUTIONS ADOPTED AT THE CCAP 2007 ANNUAL CONFERENCE

The following resolutions were adopted by the delegates in attendance at the CCAP Annual Conference in York at the business meeting on August 7, 2007. In italics after each resolution is a description of its content and intent. The resolutions are available electronically on the Government Relations section of the Association's web site, www.pacounties.org, and are incorporated as amendments to the Association's cumulative policy statement, the *Pennsylvania County Platform*, also available at the web site.

RESOLUTION NO. 1 (*Submitted by the Assessment and Taxation Committee, as amended by the Resolutions Committee and with recommendations by the Assessors Association of Pennsylvania Assessment Reform Committee*) -- The Association supports uniformity and equity in property reassessment, and to that end supports enactment of a new assessment law containing the following elements:

- a. Consolidation of existing assessment laws into a single statute;
- b. Maintenance of the base year assessment methodology, with tools to maintain uniformity and equity of assessments between full-scale reassessments. Such tools may include use of the common level ratio, statistical revaluation, and allowing counties to use current market values to calculate and implement adjustments to values in areas of the county that have appreciated at a faster or slower rate than the remainder of the county, or classes of property that have appreciated at a faster or slower rate than the other classes, without such adjustments being considered spot reassessment;
- c. Provide for an appropriate state agency to oversee the assessment function, including development of attainable standards of fair and equitable assessments, administration of funding programs for county assessment, and auditing sales transactions and other factors used in determining formulas and ratios;
- d. Adequate testing and evaluation of assessments utilizing standards no less stringent than those established by the International Association of Assessment Officials;
- e. Improved building permit reporting systems providing consistent municipal permit issuance thresholds and mandatory reporting to the county;
- f. Effective representation of counties in the development and administration of state functions relating to property assessment;
- g. Statewide uniform assessment ratio based on the base year of, and implemented concurrent with, the county's reassessment;
- h. Maintain minimum training, certification, and recertification standards for county-appointed assessors, with state funding for training costs and with encouragement to counties to authorize training above minimum standards;
- i. Authority to use statistical revaluation, with appropriate standards, as a methodology for performing reassessments;
- j. Standards for appeals that are appropriate and equitable for each class of property, and include the ability to use stratified common level ratios pertinent to each class of property;
- k. A grant of the greater of twenty-five percent of the state share of realty transfer tax collections generated in the county or \$15 per parcel to any county achieving or maintaining the required measure of equity in its assessment program;
- l. Independent verification of the formula and sampling standards used to determine the coefficient of dispersion and the common level ratio;

- m. The establishment of a state grant fund or revolving loan fund to assist counties in performing reassessments;
- n. In the case of assessment errors or unreported property improvements that have resulted in underassessment of a property, to allow the taxing jurisdictions to recover underpaid taxes from the time of the error or improvement, to a maximum of five tax years;
- o. Provide limitations on challenges to assessors' professional certifications that are based solely on dissatisfaction with an individual's assessment, and provide for county indemnification of legal costs for successful defense of such challenges; and
- p. Provide and encourage training for members of boards of appeals and for auxiliary boards on fundamental assessment law and the conduct of quasi-judicial hearings.

This is a comprehensive rewrite of the Association's assessment resolution. Its changes include:

- *A new subsection b written to affirm support of base year assessment, with means to maintain equity between reassessments (incorporating all of former subsection o). It also recognizes that appreciation and depreciation vary over time by property class as well as by neighborhood.*
- *Subsection c (formerly b) is amended to call for designation of a state agency, comparable to agencies in several other states, with ability to enforce standards and to audit figures supplied for use in formula calculations.*
- *Subsection d (formerly e) is rewritten to provide that the IAAO standard is the minimum for assessments.*
- *Former subsection d calling for standards for assessor certification was addressed in amendments to the Assessors Certification Law (Act 28 of 1992).*
- *Subsection h (formerly i) is clarified to provide that the uniform standard is implemented only at the time of the county's next reassessment.*
- *Subsection i (formerly h) is rewritten to provide for state funding participation rather than responsibility so that no impression is made that the state controls the training program, and to encourage counties to allow assessors to attend training courses beyond the minimum standards.*
- *Subsection j (formerly i) is rewritten to call for clear statutory authority to do statistical revaluations. Former language relating to maintenance of values between assessments is placed in new subsection b.*
- *Subsection k (formerly j) calls for a more equitable appeals process, including the ability to recognize that different classes of properties can appreciate at different rates and so should be valued with a different but supportable common level ratio.*
- *Former subsection k, providing for a voluntary standard for reassessment based on equity (coefficient of dispersion) rather than timeline, is deleted as a matter to be considered instead in the context of mandatory reassessment.*
- *Subsection m, relating to independent formula verification is rewritten to add sampling and coefficient of dispersion.*
- *Subsection n provides for state grants in addition to loans.*
- *New subsection q seeks training for boards of appeals.*

RESOLUTION NO. 2 *(Submitted by the CCAP Resolutions Committee and the Assessors Association of Pennsylvania Assessment Reform Committee)* -- The Association supports mandatory reassessment for real property, but only if all conditions are met:

- a. Mandatory reassessment is triggered only when a county's coefficient of dispersion exceeds a pre-set standard for two successive years;
- b. Tools are provided to enable counties to maintain uniformity and equity of assessments between full-scale reassessments. Such tools may include use of

- the common level ratio, statistical revaluation, and allowing counties to use current market values to calculate and implement adjustments to values in areas of the county that have appreciated at a faster or slower rate than the remainder of the county, without such adjustments being considered spot reassessment;
- c. The Commonwealth establishes a state grant fund or revolving loan fund to assist counties in performing reassessments; and
 - d. Annual incentive payments for counties that achieve and maintain standards of assessment equity.

The resolution supports mandatory reassessment, but only if a specific list of conditions are met. The list of conditions addresses the key issues that typically inhibit county decisions on reassessment.

RESOLUTION NO. 3 *(Submitted by the Resolutions Committee)* -- The Association supports the assignment of standardized valuations for underground oil and natural gas storage facilities so that they may be assessed for real property tax purposes pursuant to the applicable assessment law, or provision of a fee or other means to generate revenue from such facilities in an amount equivalent to the tax revenue that would be available for counties, municipalities, and schools in which such facilities are located.

Land owners generate fees on underground storage of oil and natural gas based on volume, but this land value is not currently assessable. The prior resolution called for assessment of these facilities, but the new version adds consideration of other means to generate revenue based on value.

RESOLUTION NO. 4 *(Submitted by the County Governance Committee)* -- The Association recognizes that salary information for public officials and employees is a public record but opposes legislation to require publication of individual salary information on the internet, out of concern that the information would be too freely accessible and too prone to use for illegal or improper purposes.

The resolution opposes attempts to require publication of official and employee salary information on the internet. Although the information is public record and available for inspection at the courthouse, publication on the internet results in an ease of access that can expose private individuals to harassment, embarrassment, fraud, or other criminal victimization. Internet information can quickly become outdated, and for some counties can be a burdensome administrative duty. The statute could also set the precedent for the Commonwealth to require publication of other records on the internet.

RESOLUTION NO. 5 *(Submitted by the County Governance Committee)* -- The Association supports state legislation to permanently extend the window offered under Act 174 of 2006 for counties to adopt 1/50 or 1/40 pension benefit levels.

CCAP successfully achieved the prior resolution, reopening the 1/50 and 1/40 pension benefit option, by enactment of Act 174 of 2006. That act reopened the window through June 30, 2007. The resolution proposes to make the provision permanent.

RESOLUTION NO. 6 *(Submitted by the Energy, Environment and Land Use Committee) --* The Association supports programs to promote use of alternatives to fossil-based transportation fuels, including incentives for counties and mass transit agencies to deploy hybrid vehicles and vehicles operated by alternative fuels.

The resolution is updated to clearly reflect support for incentives for alternative fuels in mass transit vehicles as well as county vehicle fleets.

RESOLUTION NO. 7 *(Submitted by the Energy, Environment and Land Use Committee as amended by the Resolutions Committee) --* The Association supports development of alternative energy sources in Pennsylvania to generate electricity, including wind, solar, hydropower, clean coal and alternative coal, hydrogen, biomass, natural gases including methane, and nuclear technologies. The Association also supports state technical and financial assistance to help counties install generating facilities to offset electricity requirements for county buildings, as well as laws and regulations that assure customer generators receive fair market value for the electricity generated.

Although the Association adopted a position in 2006 on alternative transportation fuels, the Platform was silent about alternative sources of energy for electricity. The resolution is a statement of support for alternative energy sources for electricity in general, as well as for state assistance to help counties install appropriate alternative sources to generate their own electricity and reduce energy costs.

RESOLUTION NO. 8 *(Submitted by the Energy, Environment and Land Use Committee) --* The Association supports permanent reauthorization of the Municipal Waste Planning, Recycling and Waste Reduction Act (Act 101 of 1988) state tip fee.

The Association supports legislation to grant counties authority to fund county solid waste and recycling programs through a fee on trash collected within the county.

This update to the prior resolution better reflects efforts by CCAP to correct a Commonwealth Court decision which ruled county administrative fees illegal. Because counties are not seeking authority for a tip fee, but instead a fee on every ton of trash that is collected within the county in order to fund supplemental recycling programs, the Association's position is made more clear by dividing the prior single resolution into its two constituent parts.

RESOLUTION NO. 9 *(Submitted by the Energy, Environment and Land Use Committee) --* The Association supports study and planning for future energy needs, but it opposes federal laws that pre-empt state and local control over land use policies for the siting of electric transmission lines. Siting decisions for electric transmission lines should be compatible with local land use policies, including protections for preserved farmland and open space, and other natural and environmentally significant areas.

The federal Energy Policy Act of 2005 authorized studies to designate National Interest Electric Transmission Corridors. A National Corridor designation means that if the state denies siting authority, Federal Energy Regulatory Commission could conduct a review and determine whether to issue a permit and authorize construction. The federal permit authorizes the use of eminent domain, if the generator can't negotiate an agreement with a landowner and, although eminent domain cannot be exercised over federal or state-owned land, it can still supersede local land use plans and decision-making processes.

RESOLUTION NO. 10 (*Submitted by the Agriculture Committee and Energy, Environment and Land Use Committee*) -- The Association supports legislation that would provide incentives for private entities to invest in best management practices for agricultural operations and storm water management in order to reduce nutrient loads in Pennsylvania's waterways and enhance water quality.

A proposal has been introduced in the House and Senate that would give farmers and other private entities a tax credit for investing in best management practices that reduce nutrient levels in Pennsylvania waterways. Improved agriculture practices are recognized as the most inexpensive method to reduce nutrient loads. Storm water is another important component of water quality, for which counties and municipalities are responsible. The resolution supports incentives for private entities to invest in improving water quality, and this would reduce costs for the local taxpayer.

RESOLUTION NO. 11 (*Submitted by the Human Services Committee*) -- The Association supports the ability of local governments to enact and enforce ordinances stricter than what is required through any statewide ban on smoking in public places.

The Association opposes any legislative effort mandating county responsibility and financial burden for enforcement and prosecution of any state smoking law.

Many counties are considering the adoption of county-wide smoking bans, and several have been enacted and implemented, with the courts then overturning local decisions based on the absence of statewide or local statutory authority. This set of resolutions supports local ability to enact more stringent ordinances based on local conditions (implicitly rejecting state preemption), and opposes a proposal to require counties to be the enforcement entity for state restrictions.

RESOLUTION NO. 12 (*Submitted by the Human Services Committee*) -- The Association supports aggressive intervention with the Department of Public Welfare and its Office of Developmental Programs to satisfactorily resolve issues that surround the roles and responsibilities of county MH/MR Programs and those of the state.

In order to maintain Pennsylvania's Medicaid waivers for mental retardation services, the Department of Public Welfare made a number of assurances to the Centers for Medicare and Medicaid Services. This has caused significant changes to the mental retardation system, and DPW's Office of Developmental Programs (formerly the Office of Mental Retardation) has not moved quickly to implement the changes by providing policy bulletins that counties must use to manage the programs. Now, ODP plans to discontinue the allocation of waiver dollars to counties and directly pay providers from the state treasury, beginning in 2009. This reduces the authority of the county in managing the purchase of services and also will result in a significant loss of interest earned by counties; during Fiscal Year 2005-2006, counties earned more than \$6.8 million which was then spent on services. Over the last two years, ODP has been very slow to issue its allocation letters to county programs. These letters tell programs how much money from the legislative appropriation the counties can spend on their mental retardation programs. The last fiscal year had ended long before ODP released the letters. This has resulted in uncertainty and delays in year end reporting and completion of audits.

RESOLUTION NO. 13 (*Submitted by the Human Services Committee*) -- The Association supports coordination between counties and the Department of Public Welfare in the administration and services to individuals with autism who are also diagnosed with mental retardation and/or behavioral health issues.

The resolution recognizes the increasing interest in policy for autism services, allowing the counties to act as stakeholders in the decisions being made regarding service delivery.

RESOLUTION NO. 14 *(Submitted by the Human Services Committee) --*

Juvenile Detention

1. The Association supports a long-term funding solution for juvenile detention services consisting of an increase in the Act 148 reimbursement rate from 50% State / 50% Counties, to a 90% State /10 Counties, with a commensurate increase in Act 148 funding.
2. The Association supports the Department of Public Welfare, Office of Children, Youth and Families in finding a stable, state-level funding source for the development and ongoing administration of a comprehensive training program which meets the training requirements defined by the 3800 regulations including the current training needs of juvenile detention and shelter care facilities.
3. The Association, in recognition of the growing number of juveniles with behavioral health needs being placed in juvenile detention:
 - a. Supports the aggressive development of additional community based behavioral health services for adjudicated delinquents within the state;
 - b. Supports adequately training detention center staff to manage the needs of these youth by providing stable, state-level funding for the development and ongoing administration of a comprehensive training program for secure juvenile detention centers that would provide training on behavior management, crisis intervention skills, cognitive functioning and psychopathology;
 - c. Supports providing behavioral health services to juveniles while in detention to maintain their safety, effectively meet their needs and help prevent the exacerbation of problems; and
 - d. Supports the examination of systemic issues around access to services, ability to obtain services and models for responding to the behavioral health needs of detained juveniles.
4. The Association supports quality year-round education for youth in juvenile detention and shelter care facilities.

The resolution creates a new section in the Human Services article of the Platform, recognizing the increasing challenges and unique needs counties face in the provision of juvenile detention services, and representing an effort to identify and provide guidance around the specialized needs of juvenile detention.

RESOLUTION NO. 15 *(Submitted by the Courts and Corrections Committee) --* The Association supports legislation requiring the Department of Corrections to cover any medical costs and medically related transportation costs for any inmate temporarily in county custody who has been sentenced to a state correctional facility but not yet transferred.

The Department of Corrections has recently refused to reimburse counties for any costs incurred in cases of state-sentenced inmates requiring medical treatment prior to their transfer to a state facility. The resolution gives the DOC full responsibility for these inmates.

RESOLUTION NO. 16 *(Submitted by the Courts and Corrections Committee)* -- The Association believes Act 57 of 2005 requires the Commonwealth to reimburse counties for 65% of the salaries of full time district attorneys, regardless of the funding source. While the Association will consider support of legislation to provide a dedicated funding source, in the interim, and at any time dedicated funds are insufficient, the Association insists that annual appropriations be made from the Commonwealth General Fund and that reimbursements be made expeditiously.

Governor Rendell proposed his 2007-2008 budget without any funding for Act 57 and resisted legislative attempts to add funding back in, instead insisting that payments would be contingent on passage of a dedicated funding source. New legislation (Act 30 of 2007) relies on increases in fines and fees which will take some time to generate sufficient revenues. The resolution permits the Association to support a dedicated fund, but insists on general fund appropriations in the interim.

RESOLUTION NO. 17 *(Submitted by Armstrong County)* -- The Association supports imposition by Congress of a moratorium on all new trade agreements, to investigate and review all current free trade agreements and policies of the United States, to investigate and review participation of the United States in international trade organizations, and to ensure that the agreements, policies, and participation are in the best interests of the citizens of Pennsylvania and the United States.

The resolution asks for a Congressional moratorium on free trade agreements pending review of current agreements and their effect on Pennsylvania and the United States. It does not oppose such agreements per se.

RESOLUTION NO. 18 *(Submitted by the Agriculture Committee)* -- The Association supports state funding for Cooperative Extension services at historic levels, including annual cost of living increases.

Governor Rendell's proposed budgets have cut the cooperative extension line item for the last several years. Since many counties partner with the state and the University to fund local cooperative extension offices, this resolution encourages the state to keep up its share of funding for these services.

RESOLUTION NO. 19 *(Submitted by the Community and Economic Development Committee)* -- The Association urges the Department of Community and Economic Development to consult with the Association, as well as with the affected county governing bodies and tourism agencies, prior to consolidation of promotional agencies, urges the Department to provide voluntary incentives for consolidation rather than forced mergers, and supports, with appropriate safeguards for individual county tourism promotion programs, priority distribution of a portion of Commonwealth tourism promotion grants based on regional approaches and consistency with Commonwealth tourism promotion efforts.

The Administration is considering changes to the Tourism Promotion Grant program that will allocate part of the funding on a priority basis to regional tourism promotion activities, including especially those that are consistent with and complementary to the state's tourism promotion efforts.

RESOLUTION NO. 20 *(Submitted by the County Governance Committee)* -- The Association supports federal, state, and local efforts to enhance emergency and disaster response and recovery capabilities for all hazards, including specialized planning and response for bioterrorism, chemical terrorism, weapons of mass destruction, pandemics, and nuclear events.

The resolution amends the current all-hazards plank to add pandemic planning.

RESOLUTION NO. 21 *(Submitted by the County Governance Committee)* -- The Association supports legislation to require all responders to be trained in and use the National Incident Management System.

The resolution is a technical amendment updating the resolution to current standards.

RESOLUTION NO. 22 *(Submitted by the County Governance Committee)* -- The Association supports legislation providing for universal intrastate mutual aid, including:

- a. Commonwealth maintenance of contact and capability information;
- b. County activation and incident management;
- c. Provisions for appropriate assignment and indemnification of liability, workers' compensation, and property and casualty coverage;
- d. Clear chain of command; and
- e. Accommodation of existing mutual aid agreements.

The Pennsylvania Emergency Management Agency is developing legislation to provide for universal intrastate mutual aid, although allowing municipalities to individually opt out. The resolution reinforces the county role in managing mutual aid and incident management.

RESOLUTION NO. 23 *(Submitted by Armstrong County)* -- The Association supports Congress, the Commonwealth, NACo, each Pennsylvania county, and counties nationwide joining the Sudden Cardiac Arrest Association and other heart-related agencies in adopting a resolution designating the first week in October as "Sudden Cardiac Arrest Awareness Week", increasing awareness of CPR, Automated External Defibrillators, and Implantable Cardioverter Defibrillators, and their availability or need among emergency and other medical treatments.

CCAP has at least two members whose survival is credited to the availability and prompt use of AEDs. CCAP has AEDs available at each of its offices, regularly affirms with hotels and other meeting facilities the availability of AED equipment, and has trained more than 75% of its staff on CPR and AED usage. The resolution calls on a coalition of groups to support greater public awareness and greater deployment of these devices.