



CCAP 2017 RESOLUTIONS

The following resolutions were adopted following the CCAP 2017 Annual Conference. Under the Association's bylaws procedures, they were considered at the Conference business meeting on August 8, 2017, and then were submitted to the full CCAP membership by electronic ballot. Balloting opened on August 15, 2017, and closed on August 25, 2017. The resolutions amend the *Pennsylvania County Platform*, the Association's cumulative policy statement. The *Platform* is available on the CCAP website, www.pacounties.org.

RESOLUTION NO. 1 (*Submitted by the CCAP Assessment and Taxation Committee*) – The Association strongly supports action by the Pennsylvania General Assembly to relieve the burden of inequitable local property tax as the principal means of finance for our counties by granting counties broader-based and fairer taxing options, in addition to real estate tax, that include the following elements:

- a. Participation at the discretion of county government;
- b. Authorization for a county to levy a county income tax of up to 1%, on the state personal income tax base;
- c. Extend to counties the authority to levy a county earned income tax of up to 1%;
- d. Authorization for a county to levy a county sales tax of up to 1%, on the same base as the state sales tax;
- e. Implementation by action of the county governing body, with or without referendum;
- f. Provisions to require a county that adopts a new tax base or bases to reduce or repeal existing taxes to assure taxpayers that the result will be revenue neutral;
- g. Provisions to empower counties to use the homestead exclusion, millage rate reductions, property tax/rent rebates or a combination to reduce or repeal existing property taxes; and
- h. Inclusion of language permitting counties not to implement any new state mandate that is not accompanied by state funding. (Amended 2000, amended 2002, amended 2006, amended and readopted 2012, amended 2016)

Counties have long sought options, and discretion in adopting those options, for alternate tax bases that can help to reduce reliance on the property tax. In addition, counties should also have the flexibility to choose the most effective way of offering property tax reductions to their residents.

RESOLUTION NO. 2 (*Submitted by the CCAP Assessment and Taxation 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. 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;
- b. 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;
- c. Adequate testing and evaluation of assessments utilizing standards no less stringent than those established by the International Association of Assessment Officials;
- d. Improved building permit reporting systems providing consistent municipal permit issuance thresholds and mandatory reporting to the county;
- e. Effective representation of counties in the development and administration of state functions relating to property assessment;
- f. Statewide uniform assessment ratio based on the base year of, and implemented concurrent with, the county's reassessment;
- g. Maintain minimum training, certification, and recertification standards for county-appointed assessors and revaluation company personnel, with state funding for training costs and with encouragement to counties to authorize training above minimum standards;
- h. Authority to use statistical revaluation, with appropriate standards, as a methodology for performing reassessments;
- i. 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;
- j. 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;
- k. Independent verification of the formula and sampling standards used to determine the coefficient of dispersion and the common level ratio;
- l. The establishment of a state grant fund or revolving loan fund to assist counties in performing reassessments;
- m. In the case of 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;
- n. 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
- o. 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. (l and m added 1992; subsection amended 1999; n added 2004; d amended 2005; o added 2006, subsection rewritten 2007; amended 2011; amended and readopted 2012, readopted 2016)

One of the recommendations of the Local Government Commission's Assessment Reform Task Force, in which both CCAP and the Assessors Association of Pennsylvania are participating, is to clarify that defined revaluation company personnel who are directly responsible for the valuation of property must be certified as Certified Pennsylvania Evaluators (CPEs) in the same manner as county assessors. Certification would include a basic course of study that includes instruction on the judicial interpretation of Pennsylvania's uniformity clause to assure that any vendors working with a county understand assessment issues specific to the commonwealth.

RESOLUTION NO. 3 (Submitted by the CCAP Assessment and Taxation Committee) – The Association supports periodic reassessment for real property, but only if all conditions are met:

- a. Reassessment is encouraged only when successive years of deficiency in multiple measures of equity occur in a county;
- 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; and
- c. The Commonwealth establishes a state grant fund or revolving loan fund to assist counties in performing reassessments. (Added 2007; amended and readopted 2012, readopted 2016)

The Assessors Association of Pennsylvania, in coordination with the Local Government Commission's Assessment Reform Task Force, continues to develop a self-evaluation tool that counties can use to determine whether a countywide reassessment is needed. Recognizing the unique characteristics of each county, that tool envisions a list of multiple measures for counties to consider, rather than a single statistic. That tool should then be used to guide county decisions toward periodic reassessments.

RESOLUTION NO. 4 (Submitted by the CCAP Assessment and Taxation Committee) – The Association supports efforts to create a uniform sales verification form to be completed and filed with the county at the time any real property is conveyed within the commonwealth.

Each county's valid sales are used in the calculation of the common level ratio as well as its reciprocal, the common level factor. The Assessors Association of Pennsylvania has been working with the state Tax Equalization Division and other stakeholders to create a uniform

sales validation form to be completed, and filed with the county, for all real property conveyances in each county, in an effort to improve the valuation process.

RESOLUTION NO. 5 *(Submitted by the CCAP Assessment and Taxation Committee)* – The Association supports legislation to grant counties the option for county collection of county, municipal, and school property taxes, including mechanisms for recovery of costs of administration. (Amended 2009, readopted 2012, readopted 2013)

The resolution is clarified to recognize that different counties may have different preferences regarding countywide property tax collection, and so should be afforded the option to centralize collection if they believe it is the best fit for them.

RESOLUTION NO. 6 *(Submitted by the CCAP County Governance Committee, as amended by the CCAP Resolutions Committee)* – The Association supports maintenance of confidentiality of the collective bargaining process and arbitration proceedings under both the Open Meetings Law and the Right to Know Law, including initial offers and other records pertaining to strategy, negotiations, or information exchanged between the parties in regard to labor relations or collective bargaining and related arbitration proceedings, and supports retention of the existing standard for the final agreement to be public.

Legislation has been proposed that would deem all documents relating to the collective bargaining process to be open records, and would remove the collective bargaining executive session exemption from the Open Meetings law. The resolution seeks to maintain the current confidentiality standards for records and for collective bargaining sessions throughout the process.

RESOLUTION NO. 7 *(Submitted by the CCAP Elections Reform Committee)* – The Association supports changes in election law and practice that would:

- a. Reduce restrictions on the application for and use of absentee ballots, in particular by amending the Pennsylvania Constitution, if necessary, to eliminate all reasons or conditions necessary to qualify for an absentee ballot and permit any qualified elector to vote by absentee ballot without excuse;
- b. Improve administration of absentee balloting to provide greater convenience and accountability, including ease in application and submission of absentee ballots while maintaining the integrity, security, and secrecy of the process;
- c. Provide for cooperation from the courts in recognizing the practical and cost implications of late action on ballot determinations, including a requirement that those factors be noted by the court during its deliberative process, relieving any county from requirements to reprint or reprogram ballots when a decision is rendered with insufficient time for the county to practically and with confidence make the required change, and requiring commonwealth reimbursement of costs incurred by counties for reprinting or reprogramming ballots based on decisions rendered within four weeks of the election;
- d. Maintain the schedule for uniformed and overseas citizens absentee voting and provide that the federal write-in absentee ballot can be used in all elections for all

- offices. The Association also supports exploration of processes and technologies that will facilitate, with proper security, the registration, absentee application, and balloting processes for uniformed and overseas citizens;
- e. Address disenfranchisement of voters occasioned by delayed receipt of absentee ballots sent late in the deadline window, based on US Postal Service (USPS) scheduling and routing, that does not affect the timely count of absentees, permits as necessary central count of absentees, does not inadvertently encourage late filing, educates the public on timely mailing, and takes into account the practical issues that might arise with authorization of no-excuse absentee;
 - f. Include in the polling place school-use mandate all schools that receive state instructional funding, and designate the date of the primary and general election as school in-service days to support the closing of schools that are used as polling places;
 - g. Improve administration of elections within the provisions of the Help America Vote Act, including clarity on provisional ballot procedures and tabulation, standards and enforcement of accessibility, alternative language accessibility, and what constitutes a vote;
 - h. Defer questions of Electoral College reform to the national level but provide for greater access to the ballot for minor political parties and political bodies;
 - i. Provide uniform standards for submission and placement of referendum questions, including a 90 day deadline for submission to the county board of elections;
 - j. Make the requirement of newspaper advertising for the Election Proclamation discretionary, allowing counties instead to place the notice on the county website or other electronic publication;
 - k. Clarify or correct the definition of "separate ballot" for judicial retentions, to allow printing the retention ballot on the face (as space permits) or back side of the regular ballot;
 - l. Set an extended and uniform 90 day standard for the deadline for special elections for vacancies in municipal office;
 - m. Allow the county board of elections to make appointments to vacancies on local election boards, effective for the balance of the unexpired term;
 - n. Make the overseer petition provision workable in Philadelphia by eliminating the requirement for concurrent assent by all law judges; and
 - o. Amend results certification to provide that, when the required start of certification is a holiday or observed holiday, the certification will begin instead on the next regular business day. (Added 2005, amended 2009, 2010, amended and readopted 2012, f and i amended and j through n added Spring 2014, b added and c amended 2014, e added 2016)

The changes in (a) and (d) reflect an intent to reorder the resolution so that absentee provisions are read together in context. The addition to (m) gives more durability to the appointment, rather than just filling the position for the current election's vacancy. The

addition of (o) recognizes the issues with staffing and overtime associated with the interpretation that the law gives no flexibility on the start of certification of the count when the start falls on a holiday or observed holiday.

RESOLUTION NO. 8 (As amended by the delegates to the CCAP Business Meeting, August 8, 2017) – The Association supports legislation that would provide further definition to the reapportionment process to meet the objective of balanced and cohesive legislative and congressional districts.

The proposed resolution asserts that the current redistricting system often results in gerrymandered districts, and proposes that the law's district boundary standards be amended in a way that would result in districts that are more cohesive and more reflective of a community of interest.

RESOLUTION NO. 9 (Submitted by the CCAP Elections Reform Committee, as amended by the Resolutions Committee) – The Association supports statutory clarity of write-in balloting, to include:

- a. Only tabulate and process votes for a write-in if the number of write-in votes cast exceeds the number of signatures required to qualify for the nominating petition for that office;
- b. Replace Election Code language permitting voters to affix write-ins on the ballot with language allowing counties to adopt local rules prohibiting or regulating the use of stickers for write-ins;
- c. Delineate clear standards on timing, means, and method for the county to notify successful write-in candidates following certification of the count, require successful write-ins to certify that they accept the nomination or position, and require successful write-ins to file the candidate affidavit and pay relevant filing fees; and
- d. Recognize local party rules governing nominations to party offices.

The Election Code gives only nominal guidance in determining the validity of write-in candidacies, gives no guidance on applicability of most election requirements to successful candidates, and requires all write-ins to be recorded regardless of number or validity. The resolution proposes means to address these issues.

RESOLUTION NO. 10 (Submitted by the CCAP Elections Reform Committee) – The Association takes no position on state or federal legislation mandating the implementation of a Voter Verifiable Paper Audit Trail for use on Direct Recording Electronic voting systems in Pennsylvania, while supporting the optional use of a Voter Verifiable Paper Audit Trail system for those counties that choose to do so. (Added 2004, readopted 2012, readopted 2016)

Given recent developments in practice, technology, and public opinion, the resolution changes the Association's position on mandatory Voter Verifiable Paper Audit Trails from one of opposition to one of neutrality.

RESOLUTION NO. 11 *(Submitted by the CCAP Energy, Environment and Land Use Committee)* – The Association supports temporarily lifting the disposal ban on electronic devices in the Covered Device Recycling Act of 2010 until a permanent fix to the Act can be implemented.

The Covered Device Recycling Act has provided insufficient funding to cover the cost of electronics recycling, with the result that the number of collection sites across the state has dramatically declined. In the absence of convenient collection sites, there has been an increase in illegal dumping of these devices, and temporarily lifting the landfill ban will provide some place for electronics to be collected until the CDRA can be adequately amended to provide appropriate funding.

RESOLUTION NO. 12 *(Submitted by the CCAP Human Services Committee)* – The Association supports the continued implementation of the Adult Protective Services (APS) Act, with the qualification that new referrals to service resulting from an APS investigation must meet eligibility requirements and be adequately funded by the commonwealth. (Added 2013)

The Human Services Committee recommends amending the plank to make it current, recognizing that APS regulations have been finalized and implemented.

RESOLUTION NO. 13 *(Submitted by the CCAP Human Services Committee, as amended by the Resolutions Committee)* – The Association opposes any cost shifts to counties that would result from amendments to the Affordable Care Act.

The Human Services Committee proposes to establish a position with regard to federal efforts to repeal and replace the Affordable Care Act, but only to the degree that county services are impacted.

RESOLUTION NO. 14 *(Submitted by the CCAP Human Services Committee, as amended by the delegates to the CCAP Business Meeting, August 8, 2017)* – The Association supports legislative and litigation efforts at the local, state and national level to explore options to force responsibility on the drug manufacturers and distributors for the costs of the opioid and overdose epidemic, including costs incurred by counties for criminal justice systems, treatment, intervention, and prevention programs. County government must be a primary participant in any legal, litigation and legislative strategies, to ensure a voice for counties in the planning and distribution to county government. Manufacturers and distributors must be prohibited from passing those costs in any manner to the consumer.

The resolution seeks court or legislative determination that the practices of pharmaceutical companies to encourage opioid prescriptions are at some level responsible for the opioid epidemic and the costs now borne by the clients and the public for treatment, intervention, and prevention.

RESOLUTION NO. 15 *(Submitted by the CCAP Human Services, as amended by the CCAP Resolutions Committee)* – The Association supports the continued implementation of a statewide strategy designed to engage families and consumers, businesses, human service agencies and the education system to develop creative and consumer driven employment opportunities in

integrated community settings for individuals with disability. Any initiative should complement and incorporate principles and practices from the U.S. Department of Labor, particularly “Employment First” and the Workforce Innovation and Opportunity Act (WIOA), as well as other opportunities such as the Achieving a Better Life Experience (ABLE) Act, with the ultimate goal of promoting self-sufficiency.

The Human Services Committee recommends the amendment as an update to reflect current administrative and legislative initiatives enacted since the plank was originally approved.

RESOLUTION NO. 16 (Submitted by the CCAP Courts and Corrections Committee) – The Association supports efforts to create and maintain data collection and management systems for juvenile detention services that would provide valuable information and research opportunities within both juvenile detention facilities and the juvenile justice system. (Added 2009, readopted 2012, readopted 2013)

The Courts and Corrections Committee offers the revised language to clarify the intent of this plank.

RESOLUTION NO. 17 (Submitted by the CCAP Energy, Environment, & Land Use and Community & Economic Development Committees, as amended by the CCAP Resolutions Committee) – The Association supports action to improve the local process for review and approval of proposed development in a way that encourages a streamlined and cooperative approval process while preserving local governments’ ability to promote the quality and character of development they desire, including the following:

- a. Amend the Municipalities Planning Code to allow a subdivision and land development ordinance to provide for one “substantive” review that would cover the use, design, and engineering details of a development and provide one public input opportunity and decision by the governing body;
- b. Amend the Municipalities Planning Code to provide for one consolidated review process with one record hearing in which all land development and zoning matters associated with a development application can be considered together;
- c. Establish a formalized process for coordination of review by state and local permitting agencies of a significant development project meeting thresholds for scale and impact; and
- d. Provide state technical assistance to promote best practices and more cooperative, uniform, and streamlined processes at the local level.

The land development and review and approval process in Pennsylvania can be complex, unpredictable, time-consuming, and occasionally contentious. The cost to the private sector is claimed to be a competitive disadvantage to the state, while the cost to local, county and state government also strains limited resources. CCAP’s County Planning Directors affiliate studied the 2013 State Planning Board local permitting report and researched other practices in proposing win-win solutions to benefit local communities.

RESOLUTION NO. 18 *(Submitted by the CCAP Assessment and Taxation Committee)* – The Association supports efforts to ensure that the full county hotel tax is collected for short-term rentals and room rentals made through online or other third-party travel companies.

Some counties have recently entered into voluntary agreements with short-term rental platforms such as Airbnb for the collection of county hotel taxes. However, a statewide legislative solution is needed, rather than a piecemeal approach, that ensures accurate information is provided to counties about available rentals for enforcement purposes, and to ensure there is a level playing field for remittance and enforcement of county hotel taxes for all room rentals throughout the commonwealth, regardless of how those rentals are executed.

RESOLUTION NO. 19 *(Submitted by the CCAP Community & Economic Development Committee)* – The Association urges the administration to proactively engage all stakeholders on proposed changes to environmental regulations, permits and policies before promulgating those changes to ensure the impacts of the proposal are fully understood by the regulating agencies, and further urges the administration to provide appropriate opportunities for public comment throughout the process.

In late 2016, DEP proposed to revise its existing general air quality permit program to regulate methane emissions at new or modified unconventional gas well sites and remote pigging stations. Because the changes were permit revisions rather than regulatory amendments, there was little input in the development of the proposal, and the industry has indicated the proposed permit could cause 12-18 month delays in operations while sites come into compliance. While industry has had productive conversations with DEP since the permit was proposed, the resolution seeks to encourage state agencies to use a process that engages stakeholder input upfront and throughout the process to avoid unintended impacts in the future.

RESOLUTION NO. 20 *(Submitted by the CCAP Energy, Environment and Land Use Committee, as amended by the CCAP Resolutions Committee)* – The Association supports new approaches to stream management that allow local governments and cooperating agencies to stabilize hydrology in watersheds and mitigate sediment sources to reduce the imminent threat to public health and safety, and further encourages renewed cooperation between federal, state and local agencies to achieve these goals.

Due to concerns about wildlife and ecosystems, acquiring permits to remove sediment and debris from local streams can be very challenging. There is a need to balance those concerns with public health and safety needs, though, as buildup of sediments and other materials can be a factor in where flooding occurs and how severe it may be. The resolution encourages all state, federal and local agencies to work together to reduce permitting delays, while still maintaining this balance, to help mitigate the threat of flooding.