

STATE TAX EQUALIZATION BOARD MINUTES

August 16, 2023
11:00 A.M.

In attendance:

Peter Barsz, STEB Board Chairman
Gary Baker, STEB Board Member – MS Teams
Nicole Porr, STEB Administrator – MS Teams
Renee Reynolds, STEB Director
Susie Blanton, Counsel to STEB
Kelly Robertson, DCED/CLGS Executive Director

Members of the Public: None.

NOTE: STEB APOLOGIZES TO THE MEMBERS OF THE PUBLIC WHO ATTEMPTED TO USE THE CALL-IN OPTION. STEB WAS INFORMED AFTER THE MEETING THAT THERE WERE TECHNICAL ISSUES WITH THE CALL-IN SYSTEM. STEB IS CONSIDERING MEASURES TO BE TAKEN IN THE FUTURE TO AVOID THIS FROM RE-OCCURRING.

Chairman Barsz called the scheduled meeting to order at 11:02 a.m.

PUBLIC COMMENT

None

OLD BUSINESS

Approval of Previous Meeting Minutes:

1. There were no corrections to be made to the meeting minutes of July 19, 2023. Chairman Barsz asked for a motion to approve the meeting minutes as stated. Mr. Baker motioned to approve the meeting minutes and Chairman Barsz seconded the motion. The motion was approved unanimously.

Litigation Updates:

2. Ms. Blanton presented the Board with an update on Boguslavsky v. N. Pocono Sch. Dist., et al., no. 348 MD 2021 (Pa. Cmwlth.), and stated STEB was notified by the Attorney General's office that Petitioner Boguslavsky filed a motion for summary judgment on July 31, 2023. In their request for relief, Petitioner is requesting that North Pocono School District be ordered to refund school tax monies and that the Department of Education be ordered to change its tax calculation template methodology. The Attorney General's office, which is representing the Department of Education and STEB, is preparing a reply to this motion. There is no action required by the Board at this time.

3. Ms. Blanton presented the Board with an update on *Vaysburd v. N. Pocono Sch. Dist., et al.*, Docket No. 40 MD 2023 (Pa. Cmwlth.), and stated the Attorney General's office is also representing the Department of Education and STEB in this matter. Preliminary objections to the Vaysburd Petition for Review had been filed, and a brief in support of the preliminary objections was filed on July 3, 2023, with the intent to have both the Department of Education and STEB removed as parties in this case. On July 25, 2023, Petitioner Vaysburd filed a brief in opposition to the preliminary objections. The Attorney General's office is working on a response. There is no action required by the Board at this time.

4. Ms. Blanton updated the Board regarding the status of the Pittsburgh School District's objections to the recalculated 2020 Common Level Ratio for Allegheny County. Pursuant to the Board's decision to go forward with a hearing, which will create a record should a denial to the objections result in an appeal to the Commonwealth Court, the matter has been referred to the Department of State for the assignment of a hearing examiner. The matter has been docketed as School District of Pittsburgh, No. 2023-0005. There is no action required by the Board at this time.

5. Ms. Blanton updated the Board regarding the objections to the 2022 Common Level Ratio for Allegheny County filed by Petitioner Hickman. Pursuant to the decision to go forward with a hearing, this matter has also been referred to the Department of State for the assignment of a hearing examiner. The case has been docketed as Hickman et. al., No. 2023-0006. There is no action required by the Board at this time.

6. Ms. Reynolds provided the Board with an update regarding the Freeport Area School District appeal to their 2022 Market Values, indicating the requested information was reviewed by the district. Further review revealed three sales with questionable or doubtful validity. She further explained that a STEB field auditor traveled to the courthouse to research said sales and in brief, the auditor found some factual evidence supporting these sales to be made invalid. The information was forwarded to the district to await their decision to move forward with appeal by requesting the sales be removed and new market values calculated. It was then stated there is nothing for the Board to act on at this time.

NEW BUSINESS

No further items came before the Board.

NEXT REGULAR BOARD MEETING:

Governor's Center for Local Government Services
State Tax Equalization Board
Commonwealth Keystone Building
September 20, 2023, at 11:00 A.M.

MOTION TO ADJOURN:

Having attended to all matters of concern, Chairman Barsz asked for a motion to adjourn the meeting. Mr. Baker motioned to adjourn, and Chairman Barsz seconded the motion. The motion was approved unanimously. The Board concluded at 11:11 a.m.

Respectfully submitted,


Peter Barsz, STEB Chairman