

IN THE COURT OF COMMON PLEAS OF DELAWARE COUNTY, PENNSYLVANIA
CIVIL ACTION – LAW

MARPLE NEWTOWN SCHOOL
DISTRICT, ET AL.

PLAINTIFF

vs.

COUNTY OF DELAWARE
DELAWARE COUNTY TAX ASSESSOR
DELAWARE COUNTY TAX ASSESSMENT
OFFICE
DELAWARE COUNTY TREASURER
DELAWARE COUNTY BOARD OF
TAX ASSESSMENT APPEALS

DEFENDANT

No. CV-2020-008395

TAX ASSESSMENT APPEAL

ORDER

AND NOW, this 23 day of December, 2020, upon consideration of Plaintiffs' Complaint in Mandamus and Plaintiffs' Petition for Special Injunction, and following a hearing and discussion between counsel for the parties and the Court on December 22, 2020, the Court makes the following findings and determinations:

1. The Court determines that the cyber-attack on the County's databases on November 22, 2020 resulted in a significant disruption of the tax certification process despite the best efforts of the Delaware County Tax Assessment Office; and

2. Given the exigent circumstances presented by the continuing public health emergency in addition to the significant disruption of the tax certification process as well as the Office of Judicial Support's electronic filing system, it is hereby ORDERED and DECREED as follows:

a. Upon agreement of the parties and within twenty-four (24) hours of entry of this Order, the Delaware County Tax Assessment Office shall issue revised and updated certification

letters to all Delaware County taxing districts setting forth the certified 2021 aggregate total taxable assessments for each municipality within such taxing district resulting from the countywide revision of assessments; and

b. Upon agreement of the parties and within twenty-four (24) hours of entry of this Order, the Manager of the Delaware County Tax Assessment Office shall file with this Court his signed Verification, in the form already agreed upon by the parties, relating to the issuance of full, complete and accurate 2021 certified assessment rolls; and

c. The Court hereby extends the 30-day appeal period to January 31, 2021 for all Delaware County taxpayers and all affected Delaware County taxing districts (School Districts, Municipalities and County) desiring to file appeals to this Court under Title 53 Pa.C.S.A. §§8854 and 8855 and Title 42 Pa.C.S. §5571(b) from decisions issued by the Delaware County Board of Assessment Appeals on or after November 23, 2020¹; and

d. Notwithstanding anything to the contrary stated in or implied by this Order, this Order shall not prohibit any Delaware County taxpayer or affected Delaware County taxing district from filing with this Court a request for *nunc pro tunc* appeal from any decision issued by the Delaware County Board of Assessment Appeals relating to the countywide revision of assessments, as long as the same is warranted by the law and the particular facts and circumstances; and

e. The Court hereby directs the Delaware County Board of Assessment Appeals and County of Delaware to publish this Order at the expense of the County of Delaware as follows: Publication once in the Delaware County Legal Journal and once per week for two consecutive weeks in a newspaper of general circulation within Delaware County, Pennsylvania according to Delaware County Local Rule *430 (b)(1); and

f. The Court further directs the County of Delaware promptly to publish this Order on the County's webpage and additionally directs the Office of Judicial Support promptly to publish this Order on the homepage of the Office of Judicial Support; and

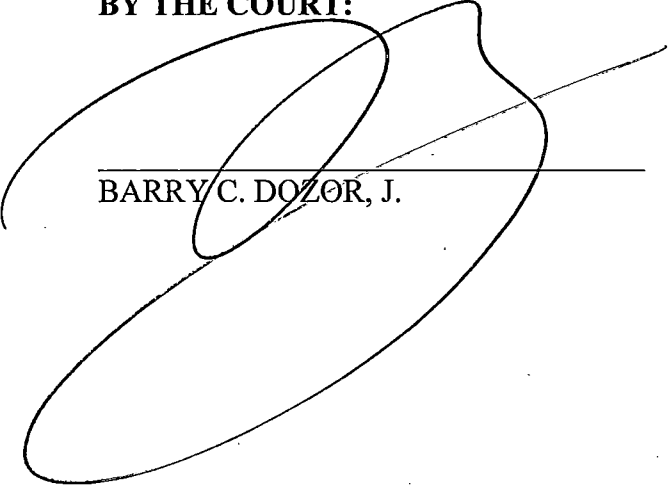
¹ Since the thirty (30) day appeal period has passed for all decisions issued by the Delaware County Board of Assessment Appeals prior to November 23, 2020, fundamental fairness and due process considerations, as well as concern that taxpayers be provided with the certainty which is provided by the conclusion of an established appeal period warrants the limitation of an appeal extension to decisions issued on or after the aforesaid date.

g. The Court requests that the Delaware County Bar Association distribute this Order to all of its members via its e-mail system.

3. The Court's March 16, 2017 Order to conduct and implement a county-wide reassessment of all Real Estate effective January 1, 2021 remains a mandate and effective.

NOW THEREFORE, all other claims for relief are denied, and the terms and conditions of this Order shall be effective this date.

BY THE COURT:



A large, stylized handwritten signature in black ink is written over a horizontal line. The signature is cursive and appears to read 'Barry C. Dozor, J.'. The horizontal line is positioned directly above the printed name 'BARRY C. DOZOR, J.'.

BARRY C. DOZOR, J.