

PPS School Board Files Lawsuit Against Allegheny County Seeking Court-Ordered Tax Reassessment to Ensure Financial Viability of City Schools



Megan Turnbull

by Megan Turnbull, Esq.

On April 8, 2024, the Pittsburgh Public Schools (PPS) filed a lawsuit seeking a court ordered real estate tax reassessment in Allegheny County. The lawsuit complaint names Allegheny County and County Executive Sara Innamorato in her official capacity as defendants. This lawsuit stems from the sharp decline in the Common Level Ratio (“CLR”) and related steep decline in the tax base.

The CLR is an annually published ratio that measures appreciation in the real estate market. In assessment appeals, the CLR is applied to a property’s fair market value to offset any appreciation that may have occurred since the last County-wide reassessment. If, for example, a property has a fair market value of \$100,000 and the CLR is 70%, the property’s assessment will be \$70,000. The CLR is currently 54.5% for 2024. A reassessment will reset the table with current actual values and equalize the appropriate proportional share of each taxpayer.

District Solicitor Ira Weiss shared, “The District had no choice but to take this action given the perilous financial circumstances that have been created due to the real estate tax refunds ordered as the result of hundreds of tax appeals which have been filed resulting from the free fall in the common level ratio. The largest school district in Western Pennsylvania faces enormous refund liability and an eroded tax base going forward that will impact the District’s long-term viability and capacity to serve the students and families throughout the City of Pittsburgh...we do not file suit against another government entity lightly. However, desperate times call for serious measures.

A reassessment will reset the table with current actual values and equalize the appropriate proportional share of each taxpayer.

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New Title IX Regulations Set to be Implemented in August



Annemarie Harr Eagle

by Annemarie Harr Eagle, Esq.

On Friday, April 19, 2024, the United States Department of Education announced that the Title IX regulations have been updated. The implementation date for the regulations is August 1, 2024.

Of major note, the regulations have provided new definitions and changes to the grievance process. The final regulations clarify that sex discrimination includes discrimination based on sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity. The final regulations also clarify that a recipient must not separate or treat any person differently based on sex in a manner that subjects them to more than de minimis harm and recognizes that preventing a person from participating in a recipient’s education program or activity consistent with their gender identity subjects that person to more than de minimis harm.

The definition of sex-based harassment continues to include quid pro quo harassment; specific offenses (sexual assault, dating violence, domestic violence, and stalking); and/or hostile environment harassment.

The definition of hostile environment harassment has been expanded to include unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person’s ability to participate in or benefit from the recipient’s education program or activity.

While there continues to be a thorough grievance process, complete with an investigation, the investigation process for elementary and secondary institutions has been clarified as a different process than that of post-secondary institutions. Under the

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New Title IX Regulations, *continued*

final regulations, so long as a recipient ensures that there is no conflict of interest or bias, a decision maker may be the same person as the Title IX Coordinator or investigator.

Under the final regulations, all employees must be trained on the school entity's obligation to address sex discrimination, the scope of conduct that constitutes sex discrimination under Title IX, including the definition of sex-based harassment and all applicable notification requirements. Those who are assigned the role of an Investigator, Decision Maker, or those who are responsible for implementing the recipient's grievance procedures must be trained on, among other things, impartiality, and the grievance procedures set forth under the regulations. If your school entity utilizes an informal resolution process, facilitators of the informal resolution process must be trained on the entity's process as well as on impartiality. Finally, Title IX Coordinators and designees must be trained on their specific responsibilities as well as on the entity's recordkeeping system for Title IX records.

As you likely recall, last year a separate rulemaking was announced regarding Title IX and sports. The final regulations do not address athletics specifically and this is expected in the months to come.

We encourage School Districts to begin to review their policies and procedures to ensure compliance with the final regulations and schedule all necessary training to be provided prior to the August 1, 2024 implementation date. As always, we are happy to assist in this process however we can. ♦

WBK Happenings

- Attorneys Ira Weiss and Megan Turnbull were named 2024 Super Lawyers.
- On January 27, 2024, Attorneys Turnbull and Liz Sattler presented a Newly Elected Officials Course on the topic of Ethics Act and Sunshine Law for the Local Government Academy.
- Attorney Turnbull presented on the topic of "Solicitor Thoughts on AI in Schools" to the Western PA PACTA on March 15, 2024.
- On April 6, 2024, Attorney Turnbull was a part of the Spring Conference Solicitor Panel for the Allegheny County League of Municipalities.
- On May 1, 2024, Attorney Annemarie Harr Eagle will be speaking at the PACTA Construction Symposium.
- Attorney Rebecca Heaton Hall will present alongside Jessica Dirsmith to the Charleston County School District in South Carolina on May 29, 2024 regarding Assessment and Identification of Students with Emotional Disturbance and Behavioral Needs.
- Attorneys Harr Eagle and Lynne Sherry will be presenting a CLE for the Allegheny County Bar Association on June 4, 2024 titled, "Special Education Law and Student Discipline 101."
- Attorneys Harr Eagle and Sherry are also presenting on the topic of "Gifted Education" at the annual Dr. Samuel Francis School Law Symposium & Special Education Workshop on June 20th. Attorney Jocelyn Kramer will be speaking at the Symposium on the topic of School Employee Discipline. Attorney Turnbull will also be a presenter.
- Attorney Kramer is scheduled to give a different School Employee presentation at the PSBA School Solicitor Symposium in State College, Pennsylvania on June 26, 2024. Attorney Harr Eagle will also be speaking at the Symposium on the topic of special education, as will Attorney Turnbull who will be handling the topic of School Solicitor Ethics. ♦

PPS School Board Lawsuit, *continued*

The District needs relief and stability now. We cannot rely upon the mirage of future state legislation providing for state supervised regular reassessments or further studies."

Since the lawsuit was filed, Councilwoman Bethany Hallam has introduced an ordinance seeking to amend the County's Administrative Code to provide for periodic Countywide reassessments. At its April 24, 2024 meeting, County Council noted that the ordinance was being referred to the Committee on Assessment Practices without comments. A public hearing on assessment litigation is scheduled for Wednesday, May 22, 2024 at 5:00 p.m. in the Gold Room of the Allegheny County Courthouse.

Litigation often takes time to work through the legal system, and reassessment efforts often take a number of years as well. School districts and municipalities are advised to continue to budget conservatively relative to real estate tax revenue. Those with large commercial tax bases will be the most negatively impacted by the current appeal patterns. It is advisable to account for significant, unplanned commercial tax refunds in any budget year. **Our team is available to help assess risks and related strategies as we move through the budgeting season and beyond. We also invite you to reach out if you or your District have any interest in joining the PPS litigation to lend your voice to the discussion. ♦**

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