

**EDINBORO BOROUGH
ERIE COUNTY, PENNSYLVANIA
RESOLUTION #23-2022**

**A RESOLUTION OF BOROUGH OF EDINBORO, ERIE
COUNTY, COMMONWEALTH OF PENNSYLVANIA,
ESTABLISHING A PROPERTY ASSESSMENT APPEAL
POLICY TO COMPLY WITH THE PENNSYLVANIA
UNIFORMITY CLAUSE**

WHEREAS, the Borough of Edinboro, Erie County, Pennsylvania (the “Borough”) has determined that many properties within the Borough are under assessed, which results in the inequitable application of taxes against properties within the Borough; and

WHEREAS, the Pennsylvania Constitution and related jurisprudence requires that all real estate taxes within the geographic territory of the Borough of Edinboro (the “Borough”) be uniformly applied (the “Pennsylvania Uniformity Clause” Pa Const. Art. VIII, Sec. 1); and

WHEREAS, the Pennsylvania Uniformity Clause pertains to not only the application of real estate taxes, but also to the application of any property tax assessment appeal program; and

WHEREAS, the Borough Council of the Borough of Edinboro finds that it is in the best interests of the citizens, residents and taxpayers of the Borough to adopt a Property Assessment Appeal Policy that complies with the requirements of the Pennsylvania Uniformity Clause and related jurisprudence.

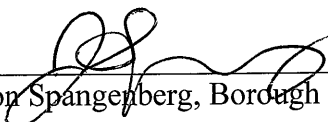
NOW, THEREFORE, this the 10th day of October, 2022, be it **RESOLVED BY THE BOROUGH COUNCIL OF THE BOROUGH OF EDINBORO**, the following:

1. **Recitals.** That the above recitals are incorporated as if more fully set forth herein.
2. **Threshold.** That the Borough Manager is authorize to file, or cause to be filed, tax assessment appeals against those properties located within the Borough of Edinboro which may, in the opinion of the Borough’s consultants and/or solicitors, be under assessed to the extent that a reassessment to a property value would generate additional tax revenue of at least \$1,000.
3. **Applicability.** That the authorization to file such appeals shall be without regard to the type of property in question or the residency status of the owner.

This Resolution 23-2022 is duly adopted this 10th day of October, 2022, by the Borough Council of Edinboro Borough, Erie County, Pennsylvania, in a lawful session duly assembled.

ATTEST:

HOME RULE BOROUGH OF EDINBORO



Jason Spangenberg, Borough Manager



Aaron Gast, Mayor