

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 181

Session of
1975

INTRODUCED BY REED, OCTOBER 30, 1975

REFERRED TO COMMITTEE ON RULES, NOVEMBER 17, 1975

In the House of Representatives, October 30, 1975

1 WHEREAS, The firm of Cole, Layer and Trumble, of Dayton,
2 Ohio, is conducting real estate tax reassessments in Dauphin
3 County under contract signed by the commissioners of that
4 county. Said firm performed similar work in other counties in
5 the Commonwealth including Allegheny, Bucks, Chester, Cambria
6 and Westmoreland; and

7 WHEREAS, Discrepancies have been reported in Dauphin County
8 as well as other counties in Pennsylvania where this firm has
9 conducted reassessment work. Among those complaints in Dauphin
10 County are (1) that the firm has given preferential, favorable
11 treatment to various corporate and political interests; (2) that
12 properties have not been visited or given any on-site inspection
13 to determine condition, extent of development or improvements or
14 other such information used to determine a proper real estate
15 assessment; (3) that some staff used to conduct assessments were
16 not properly prepared or trained to conduct such work with a
17 knowledge of professionally accepted standards and factors by
18 which to determine real estate assessments; and

1 WHEREAS, The Pennsylvania Justice Department has done
2 preliminary investigations into similar kinds of complaints from
3 other counties regarding the same firm; and

4 WHEREAS, The matter of real estate assessments is a serious
5 one which determines the base on which real estate taxes are
6 levied as well as many other considerations and the assessment
7 of all properties without favorable or unfavorable prejudice to
8 any class of property owner is of great importance toward
9 establishing equitable levels of taxation; and

10 WHEREAS, Consumer protection advocates, notably Ralph Nader,
11 whose Public Interest Research Group is based in Washington,
12 D.C., have reported that similar problems and complaints have
13 been received from other states of the Nation regarding the same
14 firm involved in the same assessment work; and

15 WHEREAS, The House of Representatives, concerned about
16 equitable taxation in Pennsylvania, should review the conduct of
17 this specific firm; therefore be it

18 RESOLVED, That the committee may hold hearings, take
19 testimony, and make its investigations at such places as it
20 deems necessary. It may issue subpoenas under the hand and seal
21 of its chairman commanding any person to appear before it and to
22 answer questions touching matters properly being inquired into
23 by the committee and to produce such books, papers, records and
24 documents as the committee deems necessary. Such subpoenas may
25 be served upon any person and shall have the force and effect of
26 subpoenas issued out of the courts of this Commonwealth. Any
27 person who wilfully neglects or refuses to testify before the
28 committee or to produce any books, papers, records or documents,
29 shall be subject to the penalties provided by the laws of the
30 Commonwealth in such case. Each member of the committee shall

1 have power to administer oaths and affirmations to witnesses
2 appearing before the committee; and be it further

3 RESOLVED, That within 30 calendar days after the committee
4 has made its report, the chairman of the committee shall cause a
5 record of all expenses incurred by the committee, or the members
6 thereof, which are payable at Commonwealth expense, to be filed
7 with the Speaker of the House and the Speaker shall cause the
8 same to be entered in the journal thereof. No expenses incurred
9 by the committee or any member thereof shall be reimbursable by
10 the Chief Clerk unless such expense shall first have been
11 included as an expense item in the record heretofore required;
12 and be it further

13 RESOLVED, That the House Finance Committee do hereby conduct
14 a complete review and investigation into the facts regarding
15 assessment activities of Cole, Layer and Trumble Company in
16 Dauphin and other counties to determine the validity of
17 complaints received and recommend, following the completion of
18 such a review, to the General Assembly any legislative actions
19 to correct or prevent such situations in real estate assessment
20 work in the Commonwealth.