IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

IN RE: TAX ASSESSMENT APPEAL : NO. 04-01,679

:

OPINION IN SUPPORT OF ORDERS OF OCTOBER 26, 2004, AND NOVEMBER 5, 2004,
IN COMPLIANCE WITH RULE 1925(A) OF
THE RULES OF APPELLATE PROCEDURE

Appellant, Jeffrey D. Hill, appeals from this Court's Order of October 26, 2004, which summarily denied his "Motion for Class-Action Certification" on the basis that such did "not conform with the requirements of the Rules of Civil Procedure." He also appeals from this

Court's Order of November 5, 2004, which summarily denied his Motion to Recuse.

A class action may be commenced only by the filing of a complaint in the form provided by Rule of Civil Procedure 1704. Pa.R.C.P. Rule 1703. According to Rule 1704, the complaint must include in its caption the designation "class action" and, under a separate heading styled "class action allegations", averments of fact in support of the prerequisites of Rule 1702, and the criteria specified in Rules 1708 and 1709 on which the filing party relies. Pa.R.C.P. Rule 1704. Rule 1702 sets forth five prerequisites to a class action. Rule 1708 sets forth various criteria to be considered in determining whether a class action is a fair and efficient method of adjudicating the controversy, and Rule 1709 sets forth various criteria to be considered in determining whether the representative parties will fairly and adequately assert and protect the interests of the class.

The instant matter is an appeal from the decision of the Lycoming County Board of Assessment Appeals denying Appellant's property tax assessment appeal. Appellant instituted the appeal by filing a "Notice of Appeal" on October 12, 2004. That "Notice of Appeal" simply reads as follows:

I, Jeffrey D. Hill, do hereby give notice of my intent to appeal the 10-18-04 formal appeal denial of the 2004 county "Fair Market Value" property reassessment appeal by commissioner Dick Nassberg, et. al., to the Lycoming County Court of Common Pleas.

Jeffrey D. Hill (unemployed)- Jeffrey D. Hill 306 South Washington Street, Muncy, Pa. 17756 10-12-04

How can FLOOD ZONE & HIGH-CRIME, BLIGHTED PROPERTY be <u>SIGNIFICANTLY MORE VALUABLE</u> (<u>DOLLARS PER ACRE</u>) than EXCLUSIVE, LARGE, WEALTHY ESTATES in a "Fair Market"!? It's a preposterous fraud! It belies common sense & reality!

While sufficient to institute a tax assessment appeal, the filing does not meet the requirements to institute a class action, as outlined above. The Court therefore summarily denied the Motion.

With respect to the Motion to Recuse, filed November 3, 2004, Appellant sought to "disqualify <u>all</u> county "judges" from presiding over this matter because of their self-interest financially to prevent this matter from being heard & to protect the status quo (preposterous fraud 2004 county "FAIR MARKET VALUE" property reassessment – violation of 72 Pa.C.S.A. S 5020-0402)." Appellant claimed recusal is required pursuant to Judicial Canon 3(c)(1). That canon suggests a judge should disqualify himself in a proceeding in which his impartiality might reasonably be questioned, including instances where he knows that he has a substantial financial interest in the subject matter in controversy or any other interest that could be substantially affected by the outcome of the proceeding. The subject matter in controversy here is the market value of the real property being taxed. The judges of this Court have no financial interest whatsoever in the market value of the subject property; nor do they have any other interest that could be affected by the outcome of this proceeding. The Court therefore summarily denied the motion.

The Court believes Appellant's appeal to be without merit, and respectfully suggests the Orders of October 26, 2004, and November 5, 2004, should be affirmed.

Dated: January 19, 2005 By The Court,

Dudley N. Anderson, Judge

cc: Jeffrey D. Hill, 306 South Washington Street, Muncy, PA 17756
Peter Burchanowski, Esquire
Gary L. Weber, Esquire
Hon. Dudley N. Anderson