[J-87B-2005]
IN THE SUPREME COURT OF PENNSYLVANIA
WESTERN DISTRICT

HENRIETTA BEATTIE, GERTRUDE ELLIS, KAREN RUMMEL, SANDRA WALLS, KENNETH PIERCE, AND MON VALLEY UNEMPLOYED COMMITTEE, ON THEIR OWN BEHALF AND ON BEHALF OF ALL OTHERS SIMILARLY SITUATED,	:	No. 8 WAP 2005
	:	Appeal from the Order of the Commonwealth Court entered April 15, 2004 at No. 1008 C.D. 2003, affirming the Order of the Court of Common Pleas of Allegheny County entered March 27, 2003 at No. GD01-11149.
Appellants	:	
	:	847 A.2d 185 (Pa.Cmwlth.Ct. 2004)
v.	:	ARGUED: September 12, 2005
ALLEGHENY COUNTY, PENNSYLVANIA, DANIEL ONORATO, ITS CHIEF EXECUTIVE AND MANATRON, INC.,	:	
Appellees	:	

CONCURRING OPINION

MR. CHIEF JUSTICE CAPPY **DECIDED: OCTOBER 11, 2006**

I agree with the conclusion reached by the majority that the lower courts properly determined that Appellants may not proceed in equity with their tax assessment matter. Yet, I do not agree with the reasoning employed by the majority and thus cannot join the opinion.

As fully detailed by the majority, Appellants filed their action asserting that the Computer Assisted Mass Appraisal ("CAMA") system applied by Allegheny County in

conducting its property assessments is flawed and systematically places a greater proportional burden of property taxes on owners of lower valued properties. The majority states that equity jurisdiction "may be exercised to entertain a complaint raising the type of constitutional infirmity alleged here . . . ." M.O. at 16. The majority concludes that equity will not lie in this matter, though, as Appellants failed "to demonstrate the absence of rough or substantial equality in the present operation of the CAMA system." Id. at 18.

I disagree with the majority's conclusion that in general, equity jurisdiction may be exercised in matters such as the one sub judice. The Majority arrives at its conclusion via application of a two-pronged test. The Majority states that equity jurisdiction will lie where a taxpayer "(1) raise[s] a substantial constitutional issue, and (2) lack[s] an adequate remedy through the administrative appeal process." M.O. at 9.

While the test as enunciated by the Majority is correct insofar as it goes, I find it to be incomplete. I believe it misses an important factor in our exhaustion of administrative remedies doctrine. Our exhaustion doctrine has us examine not only whether there is a substantial constitutional question and an adequate administrative remedy; it also directs us to question whether administrative input would be helpful. We have stated that "[t]he primary purpose of the exhaustion doctrine is to ensure claims will be addressed by the body having expertise in the area. This is particularly important where the ultimate decision rests upon factual determinations lying within the expertise of the agency, or where agency interpretations of relevant statutes or regulations are desirable." Lehman v. Pennsylvania State Police, 839 A.2d 265, 275 (Pa. 2003). I believe cases such as the matter sub judice clearly warrant administrative agency involvement. Determining whether a property assessment was properly done is beyond cavil a fact-intensive inquiry, one in which the agency's expertise would be most welcome. The fact that this matter raises a macro, county-wide challenge does not render agency involvement unnecessary; if anything,

specialized administrative knowledge could prove even more helpful in such a complex matter.

Thus, respectfully, I find the majority's two-prong test for equity jurisdiction inadequate in that it fails to acknowledge specifically the need for and fails to accord sufficient deference to administrative expertise as required by the exhaustion of administrative remedies doctrine. Wholesale resolution of the appeals sub judice without first having each case reviewed by the agency with the most expertise on the subject matter is not only jurisprudentially improper but also ill-advised.

Accordingly, while I agree with the result reached by the majority, I cannot join its reasoning.