

IN THE SUPREME COURT OF PENNSYLVANIA

MIDDLE DISTRICT

NOS. 12 MAP 2023 and 15 MAP 2023

RICK SIGER, IN HIS CAPACITY AS
ACTING SECRETARY OF THE DEPARTMENT OF COMMUNITY
AND ECONOMIC DEVELOPMENT

Appellee

v.

CITY OF CHESTER

Appellant

Appeal of: City of Chester, Mayor Thaddeus Kirkland and City Council of the City of Chester

**BRIEF OF AMICUS CURIAE
PENNSYLVANIA LODGE OF THE FRATERNAL ORDER OF POLICE
IN SUPPORT OF RECEIVER MICHAEL DOWEARY**

Appeal from the Memorandum and Order entered on January 31, 2023 and the
Order entered on February 14, 2023 of the Honorable Ellen Ceisler of the
Commonwealth Court at Docket No. 336 M.D. 2020

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I. STATEMENT OF INTEREST OF AMICUS CURIAE

This brief is filed on behalf of the Pennsylvania Lodge of the Fraternal Order of Police (hereinafter “PAFOP”) as amicus curiae.

PAFOP was founded in 1934 and currently represents approximately 40,000 law enforcement officers throughout the Commonwealth of Pennsylvania. PAFOP represents law enforcement officers from agencies of all shapes and sizes. PAFOP strives to advocate on behalf of its members to advance legislation that enhances the safety of law enforcement officers and the general public. PAFOP also works tirelessly in its efforts to provide member support, educational programs, and public service throughout the Commonwealth of Pennsylvania.

PAFOP has a significant interest in the outcome of this case in that virtually every law enforcement officer it represents receives a defined benefit pension as a consequence of their employment with the Commonwealth and its political subdivisions. While serving in one of the most dangerous jobs in the Commonwealth, PAFOP members rely on defined benefit pensions to provide a secure financial future when they retire from active law enforcement duties. The defined benefit pension afforded to PAFOP members provides a safety net for themselves and their families, including their survivors. The promise of a defined benefit pension has been made to law enforcement officers through the statutory framework of the State Employee Retirement System (“State Employees Retirement

Code”, 71 Pa C. S. § 5101. *et seq.*), Third Class City Code (TCCC) (11 Pa C. S. §§ 14300-14309, and Act 600 (“Municipal Police Pension Law”, Act 1955-600, P. L. 1804, § 1 *et seq, as amended*, 53 P.S. § 767 *et seq.*

Unfortunately, the promise of a secure pension has been broken by the City of Chester. This matter involves, among other acts of malfeasance, the complete and utter failure of the City to comply with the statutory requirements relating to the financial solvency of defined benefit pensions for law enforcement officers such as those employed by the City of Chester and all law enforcement officers throughout the Commonwealth. Accordingly, PAFOP respectfully submits this Brief as *Amicus Curiae* in support of the position taken by the Receiver, Michael Doweary.

II. COUNTERSTATEMENT OF THE QUESTIONS INVOLVED

**A. WHETHER THE FACTS OF THE CASE WARRANT THE
SUSPENSION OF THE ADMINISTRATIVE DUTIES OF THE OFFICIALS?**

SUGGESTED ANSWER: YES

**B. WHETHER THE COMMONWEALTH COURT SHOULD HAVE
EMPLOYED A NARROWER REMEDY THAN SUSPENSION OF THE
DUTIES OF THE OFFICIALS?**

SUGGESTED ANSWER: NO

In asserting its King's Bench jurisdiction, this Honorable Court directed the parties to address nine questions. The PAFOP files this Brief in support of the Receiver's position as to Issues 8 and 9 as stated above.

III. SUMMARY OF ARGUMENT

The Commonwealth Court's Opinion is fully supported by the record and warrants the suspension of administrative duties of officials. The TCCC requires the City to maintain a defined benefit pension plan for its police officers. Act 205 mandates that the City contribute MMO payments to the Pension Plan. The City failed to do so from 2013 to 2020 resulting in a \$40 million dollar deficit in the Police Pension Plan. The deficit threatens the financial security of former and current police officers who are and have been employed by the City.

The City's conduct provides no realistic hope that the City will change its methods of operation and make the required MMO payments. The only MMO payment since 2013 was made by the Receiver in 2021. The testimony below establishes that the City, including its Mayor, have no intention of following the directives of the Receiver as it relates to payment of the MMO. Therefore, the Commonwealth Court properly issued the remedy of a suspension of administrative duties by City officials.

IV. ARGUMENT

A. The Commonwealth Court's Opinion is fully supported by the Record which warrants the suspension of the administrative duties of officials.

The City of Chester is a Third Class City operating under the TCCC and adopted Home Rule Charter. (Appx. A, p. 7.)¹ Consequently, it has the obligation to maintain a defined benefit pension plan for its police department consistent with the TCCC (11 Pa. C.S. §§ 14300-14309). While the City has maintained a defined benefit plan, it has ignored the statutory mandate relating to the requirements of maintaining financial solvency of the Plan.

Like all municipal pensions, the City of Chester's police pension plan is subject to the mandates of the Municipal Pension Plan Funding Standard and Recovery Act, Act 1984-205 (S.B. 713) P.L. 1005, § 101 *et seq.*, 53 P.S. 895, 101 *et seq.* (Act 205). Section 302 of Act 205, 53 P.S. § 895.302 provides, *inter alia*, that annually the chief administrative officer of a pension plan such as the City of Chester Police Pension Plan determine the financial requirements of the Plan for the following plan year. After that determination is made, "...the municipality shall provide for the full amount of the minimum obligation of the municipality in the budget of the municipality. The minimum obligation of the municipality shall be

¹ References to Appendix A in this Brief refer to the lower court's opinion attached to Appellant's Brief as Appendix A.

payable to the pension plan from the revenue of the municipality. Payment of the minimum obligation of the municipality shall be made by the municipality prior to December 31.” Section 302(d), 53 P.S. § 895.302(d).

There is no question as to the mandatory nature of minimum municipal obligations (MMO) payable by municipalities under Act 205. The non-discretionary nature of the MMO is memorialized in Act 205 which allows for enforcement by mandamus. Section 306(b) provides that “in the event that a municipality fails to comply with its duty either to provide for in its budget, or to pay, full amount of the minimum obligation of the municipality toward the municipal pension plan... the failure may be remedied by institution of legal proceedings for a mandamus.” Section 306(b) of Act 205, 53 P.S. § 895.306(b). The remedy outlined in Act 205 is that a mandamus action may compel the addition to the municipal budget any omitted amount of the MMO and the subsequent payment of the budget amount or immediate or scheduled periodic payments of any omitted amount of the MMO, with interest at the applicable compound rate. Section 306(e) of Act 205, 53 P.S. § 895.306(e). In summary, the TCCC and Act 205 require a city to maintain a defined benefit police pension plan and to fund that plan through MMO payments, respectively.

There is no question the City of Chester has not only failed to comply with Act 205 but has intentionally ignored the mandates of Act 205 to the detriment of

law enforcement officers that it employs. The undisputed facts found by the Court below are summarized by the testimony of Vijay Kapoor (Kapoor), the Receiver's representative:

Mr. Kapoor also testified to several factors that have contributed to the City's present financial crisis. The first factor is that the City's pension fund is significantly underfunded. Mr. Kapoor testified that a minimum municipal obligation (MMO) is "the annual payment a city needs to make into its pension funds." *Id.* at 27. Mr. Kapoor testified:

The City did not make its full MMO payments from 2013 until 2020. Essentially how the City . . . got by was that it did not fully fund its pension plans. And instead of making the full payment there, they used it for operations. And the [City] ran significant deficits over that time period and continued to do so.

Id. at 45-46 (emphasis added). According to Mr. Kapoor, the City now "has approximately \$40 million in back-due MMO payments" and "[t]he City . . . has absolutely no way of paying for that through its general operating revenues." *Id.* at 46 (emphasis added).

Appx. A, pp. 32-33.

The Mayor of Chester did not dispute this clear violation of Act 205. His testimony on this issue is set forth in Appendix A at page 34.

Mayor Kirkland acknowledged that the City had not made any MMO payments since he took office in 2016 until after Receiver was appointed. N.T., 1/10/23, at 216. Mayor Kirkland testified, however, that he was unaware that the MMO payments were not made during that period. *Id.* at 216-17. Mayor Kirkland testified that "there is a lot

that falls on [his] shoulders” and acknowledged that “[s]ome . . . things fall through the cracks.” *Id.* at 217-18. When asked if the Auditor General had cited the City for missing its MMO payments, Mayor Kirkland replied, “[t]he [A]uditor [General] never sent me any information citing the City.” *Id.* at 218-19. He testified that the notice provably went to the City’s former CFO, Mr. Nichols. *Id.* at 219. However, he agreed that, as Mayor, he would expect that his Council members or employees would inform him of citations regarding debts or missed payments. *Id.*

Appx. A, p. 34.

Kapoor testified on this issue after the Mayor’s testimony.

On rebuttal, Mr. Kapoor testified that “[a]n MMO payment is one of the biggest payments that a [c]ity has.” N.T., 1/1/23, at 82. He testified that, contrary to Mayor Kirkland’s testimony, the Auditor General’s compliance audits *were* sent to the Mayor and City Council. *Id.* at 81; *see* Receive Exs. 21-22. Mr. Kapoor also pointed out that under the City’s Administrative Code, the Mayor is the chairperson of the City’s pension funds, and “as the chairperson of the pension funds, the Mayor has a fiduciary duty to know what the level of funding is in the plans” and “to ensure that the funding levels are appropriate in those plans.” N.T., 1/1/23, at 81-82; *see* Admin. Code § 142.05(a) (stating that “the Mayor shall be the Chairperson of the City of Chester Aggregated Pension Fund Board”).

The Court found, which is acknowledged by the City, that the Mayor, with full knowledge and intent, as evidenced by his receipt of compliance audits from the Pennsylvania Auditor General, ignored the mandates of Act 205 to make payments to the pension fund which now has an obligation of over \$40 million dollars as a consequence of this failure. (Appx. A, p. 32.) In fact, the only reason law

enforcement pensioners are even receiving benefits now is because of the Receiver's action in making MMO payments in 2021 and 2022.

The PAFOP's position on Issue 8 is that there should be no doubt that the administrative duties of the officials of the City of Chester must be suspended. Those officials have willfully and intentionally neglected their obligations under Act 205 putting at risk pensions of retired and active police officers. There is no reason for this disregard of duty. There is nothing but a complete abdication of duties and responsibilities of the officials. And the Mayor has ignored his responsibilities as both the payor and payee. As the Mayor of the City, he has the obligation to ensure that debts and obligations of the City are paid as required by law. And as the chairman of the police pension fund pursuant to the City's Administrative Code, he has a fiduciary duty and responsibility to ensure that obligations owed to the pension fund are paid. The Mayor has failed in each responsibility to ensure that payments are made by the City and received by the Pension Fund.

City officials must be removed from performing administrative functions such as those mandated by Act 205. As the Court below found, the failure to make MMO payments to the Police Pension Plan was one of multiple reasons why there must be a suspension of administrative duties. To that extent, the Court below concluded that the credible evidence found that elected City officials were not empowering the Receiver but rather ignoring the Receiver's advice and directives, including the

MMO payments which reached the seven-year mark by the time the Receiver directed the City to make its first payment in 2021. “These incidents, together with evidence of widespread nepotism within the City’s government, demonstrate a pattern of City officials taking care of their own and intentionally turning their backs on wrongdoing within their departments.” (Appx. A, p. 39.) This cannot continue or the financial security of police officers who are, and have been, employed by the City of Chester will be in jeopardy.

B. The Commonwealth Court’s Opinion directing suspension of the duties of officials are appropriate and it should not have employed a more narrow remedy.

Allowing these City officials any leeway will more than likely result in continued refusal to abide by legal obligations under Act 205. The Mayor’s excuse when faced with the City’s violation of Act 205 was that “...he was unaware that the MMO payments were not made...” during a seven year period and that ‘there is a lot that falls on [his] shoulders’ and further that ‘[s]ome. . . things fall through the cracks.’” (Appx. A, p. 34.) Not surprisingly, his opinion was credibly countered by Kapoor who noted that the Mayor annually received the Auditor General’s report detailing the City’s failure to make payment of MMO. (Appx. A, p. 34.) But what can be expected from City officials such as the Mayor? The conduct described by the Court below shows that that he will never comply with directives by the

Receiver. It is unfortunate that in 2023 the type of conduct evidenced by the Mayor continues but continues it does. That relationship was best described by Kapoor.

Mr. Kapoor also attended the February 2021 meeting via telephone and testified to what he heard during the altercation between Receiver and Mayor Kirkland. Mr. Kapoor testified:

Mayor [Kirkland] got extremely angry. He started shouting. He started threatening the Receiver. He then alleged that the Receiver was having . . . affairs with women in Chester hotels. He stated . . . something to the effect of, I heard where you were. I know you were talking to that girl. I know it's going on in those hotels.

[Receiver] is married, and that was absolute defamation to [him]. I was shocked when I heard that, and then it continued.

The Receiver's reaction was, he . . . laughed in sort of a way of like, I can't believe you're accusing me of this. . . .

And then, again, I was on the phone, but it sounded like the Receiver and the Mayor got really close. *And you could hear the Receiver saying "Back off" to the Mayor. Then the Mayor called the Receiver the N-word. And I heard a door slam, and then it was quiet. (Emphasis in original.)*

Appx. A., pp. 24-25.

Can retired and active law enforcement officers really expect the City of Chester, led by this Mayor, to meet financial obligations of the City when that Mayor refers to the person who directs him to do so (the Receiver) as a N---? Does anyone expect such a person to act in a responsible, prudent manner, putting the interests of

the police officers employed by him and those who came before them ahead of his own egotistical and ill-mannered conduct, at least when it comes to the Receiver?

The fact is that the Mayor and certain other City officials will do nothing that the Receiver directs and that includes making MMO payments. The evidence in support of this conclusion is not only the Mayor's derogatory remarks made toward the Receiver but his incredible testimony concerning the lack of knowledge of the Auditor General reports and the fact that the City failed to make its MMO payments for seven years resulting in a \$40 million dollar obligation which remains unpaid today.

This is not a city that is capable of operating on its own without the Receiver's directions. It has been in Act 47 since 1995. It is now in municipal bankruptcy. It cannot be allowed to operate "as usual". Economic security of its police officers and retired police officers is at stake. There is a twenty-eight (28) year record of Chester being a financially distressed community under Act 47 and the current City officials have failed to address the problems of the City of Chester in a sound fiscal way. They have ignored the directives of the Receiver whose responsibility is to put the City of Chester back on sound financial footing. The Receiver, not current City officials, understands the municipal obligations required under Act 205 and will comply with them. There is no evidence the City will. The Commonwealth Court's Order is not broader than necessary considering the City's conduct and history.

V. CONCLUSION

WHEREFORE, PAFOP prays that this Honorable Court affirm the Orders of the Commonwealth Court dated January 31, 2023 and February 14, 2023.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that I am this 26th day of April, 2023 serving Brief of Amicus Curiae Pennsylvania Lodge of the Fraternal Order of Police in support of Receiver upon counsel of record via PACFile and U.S. Mail First Class, on the attached service list.

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CERTIFICATE OF COMPLIANCE

I certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Courts* that require filing confidential information and documents differently than non-confidential information and documents.

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I hereby certify that the foregoing Brief contains 2,808 words according to the word count feature of the word processing software used to prepare it. The Brief complies with the 7,000 word count limit set forth in Pa. R.A.P. 531(b)(3).

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Pa.R.A.P. 531(b)(2)(i)(ii) CERTIFICATE

I certify that no person or entity other than the Pennsylvania Lodge Fraternal Order of Police paid in whole or in part for the preparation of its *amicus curiae* brief or authored in whole or in part its *amicus curiae* brief.

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I hereby certify that I am this 2nd day of May, 2023 serving Pa. R.A. P 531 (b)(2)(i)(ii) Certificate of the Pennsylvania Lodge of the Fraternal Order of Police upon counsel of record via PACFile and U.S. Mail First Class, on the attached service list.

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