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**MEMORANDUM**

**TO:** John Mascio  
Ed Kress

**FROM:** John F. Cambest, Esquire

**DATE:** October 18, 2005

**RE:** Proposed Ordinance – 2133-05 - Reassessment  
Our File No. ACC-1058.19

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At your request, I have reviewed proposed Ordinance No. 2133-05 in conjunction with the Home Rule Charter of Allegheny County, Article X, Section 5; The Administrative Code of Allegheny County, Section 5-210; The Second Class County Charter Law, 16 P.S. 6107-C(h)(8); The General County Assessment Law, 72 P.S. 5020-101, et seq.; The Second Class County Assessment Law, 72 Pa. C.S. 5452.1 et seq.; Article VIII, Section 1, The Pennsylvania Constitution; as well as Miller v. BPAAR, 60 Pa. D&C 4<sup>th</sup> 277; BPAAR v. County of Allegheny, 773 A.2d 816 and Sto-Rox School District v. Allegheny County, and other relevant Court decisions.

Based upon my review of the above documents, it is my legal opinion that establishing a base year market value instead of current market value is legal and constitutional in arriving at actual value using the base year market value method. The price at which any property may have sold shall be considered, but shall not be controlling is also a valid legal concept. Therefore, the proposed amendments to Section 521.02, Subparagraphs A, B and C are, in my opinion, valid and constitutional depending upon the definition of the term "all appropriate relevant factors" and "all reasonable and appropriate methods of evaluation". To date, I have not been advised of what constitutes "all appropriate relevant factors" and "all reasonable and appropriate methods of evaluation", therefore, I assume that the Chief Assessment Officer shall develop those factors in conjunction with appropriate statute and caselaw.

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In addition, the proposed amendments to Section 5-210.05, Subparagraph (B)(1) is, in my opinion, legal and constitutional, provided that the Chief Assessment Officer describes and modifies the guidelines for use by County assessors and applies reasonable and appropriate standards which comply with all statutory and current caselaw.

It is my legal opinion that the contents of Proposed Ordinance 2133-05, as explained above, do not constitute a freeze. The mere fact that a person's property is valued, using the base year concept, and remains at the same value until it is further reassessed, providing that it does not fall under the provisions of Section 5-210.06, Subparagraphs (A)(B), is not illegal or unconstitutional.

Finally, it is my understanding that the following would apply to the alleged 25,000 appeals that occurred or are in the process of being considered:

- (a) If an appeal is still pending, the establishment of the base year concept should have no effect on the decision as to the value of the appeal; and
- (b) If an appeal has already been adjudicated, there should be no effect on the established value, as the base year concept would be applied equally to all other properties.

If you have any questions or comments, please do not hesitate to contact me.

***END OF MEMORANDUM***