

Bill No. 2133-a5

No. 45-05-OR

## AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending and reforming Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to provide for a fairer and more stable property assessment system in Allegheny County.

**Whereas**, the Home Rule Charter of Allegheny County, Article X, Section 5, requires that the assessment system in the County shall be consistent with the laws of the Commonwealth of Pennsylvania, and "shall meet accepted assessments standards;" and

**Whereas**, the General County Assessment Law dictates that "In arriving at actual value the county may utilize either the current market value or it may adopt a base year market value. In arriving at such value the price at which any property may actually have been sold either in the base year or the current taxable year, shall be considered but shall not be controlling. Instead such selling price, estimated or actual, shall be subject to revision by increase or decrease to accomplish equalization with other property within the taxing district." 72 P.S. § 5020-402; and

**Whereas**, counties adjacent to Allegheny County have not conducted regular reassessments and have had a span of several decades between reassessments; and

**Whereas**, the County has conducted three reassessments in a span of seven years; and

**Whereas**, local experience with prior Countywide Reassessments has shown that many local taxing jurisdictions have failed to comply with the requirements of the Reassessment Windfall/105% Revenue Cap Law to reduce tax rates; and

**Whereas**, the Reassessment Windfall/105% Revenue Cap Law lacks an effective mechanism to enable citizens to force compliance with the requirement that local taxing bodies must reduce tax rates and limit property tax revenue increases stemming solely from a countywide reassessment; and

**Whereas**, the Pennsylvania General Assembly has failed to adopt adequate legal measures to protect citizens of the Commonwealth and Allegheny County from an ever-increasing burden of large local property taxes; and

**Whereas**, the County is at a competitive disadvantage with respect to neighboring counties because of the assessment double standards between the County and neighboring counties; and

**Whereas**, the County has legitimate interest in local neighborhood preservation and in the continuity and stability of property values within the various municipalities within the County; and

**Whereas**, the County also has a legitimate interest in protecting taxpayers from drastic tax increases due to sudden and precipitous increases in valuation as a result of the performance of a Countywide Reassessment; and

**Whereas**, the County has the authority under its Home Rule Charter to regulate its assessment system to meet local conditions and circumstances provided that such regulation does not contravene the substantive rules governing the making of assessments; and

**Whereas**, the County as of July 1, 2005 had a Common Level Ratio and a Coefficient of Dispersion that are both within acceptable standards promulgated by the State Tax Equalization Board (STEB), while many other counties in this Commonwealth, including adjacent counties, fall outside the STEB standards; and

**Whereas**, Judge Wettick, in his Opinion and Order in the case of *Sto-Rox School District v. Allegheny County*, held that, "The County may not, by amending the Administrative Code, reject the 2006 reassessment and take no further action to revise the 2003 assessment."; and

**Whereas**, Judge Wettick, in his Opinion and Order, also recognized that "the law permits County Council to decide how it will achieve, for 2006 and subsequent years, the requirements of the law that it operate an assessment system that meets accepted assessment standards, as required by Article X, Section 5 of the Home Rule Charter of Allegheny County and that complies with the Uniformity of Taxation requirements of Article VIII, Section 1 of the Pennsylvania Constitution."; and

**Whereas**, the Chief Executive and County Council are of the considered opinion that the following changes to the Assessment Ordinance will have the desired effect of providing real estate tax stability to the citizens of the County while complying with Article X, Section 5 of the Home Rule Charter, the Uniformity of Taxation requirements of Article VIII, Section 1 of the Pennsylvania Constitution, and statutes and court decisions interpreting the same.

***The Council of Allegheny County hereby enacts as follows:***

**SECTION 1. Incorporation of the Preamble**

The provisions set forth in the Preamble to this Ordinance are incorporated by reference in their entirety herein as findings of fact made by County Council.

**SECTION 2. Amendment of §5-210.01 of Article 210 of the Administrative Code**

Section 210.01 of the Administrative Code is hereby amended as follows:

A. The following terms in Section 210.01 are amended to read as follows:

ASSESSMENT ROLL -- A list compiled by the Office of Property Assessment in paper or electronic form setting forth all taxable and exempt properties in the County for a tax year.

BASE YEAR -- The year upon which real property market values are based for the most recent County-wide revision of assessment of real property, or other prior year upon which the market value of all real property of the County is based. Real property market values shall be equalized within the County and any changes by the Appeals Board shall be expressed in terms of such base year values.

CERTIFICATION -- The official declaration of the Chief Assessment Officer of the valuation of all parcels of real property on the assessment rolls of Allegheny County for the use of all taxing bodies within the County for the purpose of levying property taxes.

COUNTYWIDE REVALUATION OR REASSESSMENT -- The setting of the actual value of every object of taxation within the County by the Office of Property Assessment by using all reasonable and appropriate methods of valuation, including but not limited to, the cost approach, the income approach or the sales approach, using a computer assisted mass appraisal system (CAMA), and implemented in accordance with the standards set forth in the Article 210 of the Administrative Code.

SPOT REASSESSMENT -- The reassessment of a property or properties that is not conducted as part of a Countywide revaluation or reassessment and which creates, sustains or increases disproportionality among properties' assessed values.

VALUATION -- The determination of the fair market value of property for the purpose of levying property taxes by all taxing bodies in Allegheny County.

B. The terms "Base Value", "Taxable Value", and "Valuation Limitation" are hereby deleted from Section 210.01 of The Administrative Code.

**SECTION 3. Amendment of §5-210.02 of Article 210 of the Administrative Code**

Section 5-210.02 of the Administrative Code is hereby amended as follows:

- A. It shall be the duty of the Chief Assessment Officer, through the Office of Property Assessment and its staff of assessors, to rate and value all objects of taxation, whether for county, city, borough, town, township, home rule municipality or school district purposes, according to a base year market value as set forth in §5-210.04.
- B. In arriving at such value for an object of taxation for the Base Year, the Chief Assessment Officer, through the Office of Property Assessment and its staff of assessors, shall consider all appropriate relevant factors, including without limitation, the price at which any property may have sold, but such selling price shall not be controlling. Instead, such selling price, estimated or actual, shall be subject to revision by increase or decrease to accomplish equalization with similar properties within the County.
- C. In arriving at the actual value of an object of taxation, the Chief Assessment Officer, through the office of Property Assessment and its staff of assessors, shall consider all reasonable and appropriate methods of valuation, which may include the cost approach, the sales approach and the income approach in conjunction with one another. Value shall be based upon the fee simple value, which shall include the value of the fee simple estate, including the lease fee estate and the leasehold estate as may be applicable.

**SECTION 4. Amendment of §5-210.04 of Article 210 of the Administrative Code**

Section 5-210.04 of the Administrative Code is hereby amended as follows:

- A. The Office of Property Assessment, under the general supervision of the Chief Assessment Officer, shall revise and equalize the valuations of all objects of taxation in the County by increasing or decreasing the same as in its judgment may seem reasonable and appropriate. The valuation shall be performed in accordance with reasonable and appropriate methods of valuation, which may include the three methods of valuation (cost approach, income approach, or sales approach) through a computer-

assisted mass appraisal system (CAMA) operated in accordance with standards prescribed in §210.05.

**SECTION 5. Amendment of §5-210.05 of Article 210 of the Administrative Code**

Section 5-210.05 of the Administrative Code is hereby amended as follows:

- A. The County's CAMA system shall be operated in accordance with reasonable and appropriate standards and practices.
- B. The Chief Assessment Officer, as soon as reasonably possible, shall:
  - 1. Prescribe and modify the guidelines for use by County Assessors in applying reasonable and appropriate standards, which may include the cost approach, sales approach and income approach, as part of the County's CAMA system in performing the valuations.
  - 2. Prepare, modify and maintain the manuals and other necessary guidelines consistent with reasonable and appropriate standards, reflecting the standard methods and techniques to perpetrate a current inventory of the objects of taxation; and
  - 3. Establish and modify all other internal policies, practices and procedures to implement any and all aspects of the CAMA System for performing a valuation.

**SECTION 6. Amendment of §5-210.06 of Article 210 of the Administrative Code**

Section 5-210.06 of the Administrative Code is hereby amended as follows:

**Section 210.06 Revisions of Assessment Roll**

- A. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall, in the tax years for which there is no Countywide revaluation or reassessment, revise the assessment rolls of the appropriate taxing bodies according to right and equity by correcting errors and by adding thereto any property, improvements or objects of taxation that may have been omitted or any new property, improvements or objects of taxation that may have come into being since the last Countywide revaluation or reassessment. Any property, improvements or object of taxation which may have been omitted shall be made subject to taxation for the period during which said property, improvements or objects of taxation shall have been omitted but in no event to exceed the period of five (5) calendar years preceding the year in which the property,

improvements or objects of taxation omitted is first added to the assessment roll. Any such valuation as are made pursuant to the provisions of this Section shall be subject to appeal in the same manner as other assessments made pursuant to this act. Taxes levied on any such valuation shall not be made subject to the payment of any interest and penalties otherwise provided by law, except as the same are computed from the date of such correction or additions made pursuant to this Section. No bona fide purchaser of any property or subject of taxation without knowledge that the property or object of taxation was omitted from the assessment rolls for purposes of taxation shall be subject to any taxation based upon the additional valuation made pursuant to this Section.

- B. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall also revise assessments and valuations in the tax years for which there is no Countywide revaluation or reassessment by increasing or decreasing the same where the value of the property or objects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the reason that the property assessed or valued has been subdivided or laid out into a plan of lots of other subdivisions, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or where, for any other reason whatsoever, the value of the property has changed and it seems to the Chief Assessment Officer necessary and equitable to make a change in the valuation thereof. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall also in the tax years between Countywide reassessments or revaluations in all cases where it is apparent that any assessment is not in accord with the generality or uniform standard of assessments, revise and correct the same by increasing or decreasing the same where the value of the property or objects of taxation assessed do not conform to the generality or uniform standard of assessments.

**SECTION 7. Deletions of current §§5-210.08, 5-210.09 and 5-210.10 of the Administrative Code**

The current Sections 210.08, 210.09 and 210.10 of the Administrative Code are hereby deleted in their entirety.

**SECTION 8. Re-designation of Current §5-210.11 to §5-210.08 and  
Amendment of the Administrative Code**

The current Section 210.11 of the Administrative Code is hereby re-designated as Section 210.08 and is hereby amended to read as follows:

**Section 210.08 Certification of Countywide Revaluation or Reassessment**

For all Countywide revaluations or reassessments performed after 2006, the following procedure for Certification of the same is hereby established:

**A. Certification**

On or before the fifteenth day of January of the preceding year, the Chief Assessment Officer shall certify the assessment rolls after first verifying that the Countywide revaluation or reassessment has been performed in accordance with applicable law, unless such day falls on a weekend or holiday day, in which case the certification shall occur on the next business day thereafter.

**B. Notice of Certification**

1. Upon completion of the Certification, 3 copies of the Certification will be provided to the Chief Executive and County Council. The Certification shall include a list of the total value of all property broken down by municipality (and in the case of the City of Pittsburgh by ward) and a list of the total value of all non-tax exempt property broken down by municipality (and in the case of the City of Pittsburgh by ward).
2. Upon completion of the Certification, the Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall provide copies of the certificate assessment roll for the upcoming Countywide Reassessment to each taxing body within the County for their review and use in the preparation of a budget and in the levying of property taxes for the upcoming tax year.
3. On or before the fifteenth day of February in the year preceding the implementation of a Countywide revaluation or reassessment, the Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall mail to all owners of objects of taxation within the County, at the change notice address on record with the Office of Property Assessments, a notice of the certified assessed

value of the property, unless such day falls on a weekend or holiday day, in which case the mailing of the notice shall occur on the next business day thereafter. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the current tax year and the property's assessed value on the assessment roll for the upcoming tax year covered by the Countywide revaluation or reassessment. The notice shall further state that any person aggrieved by any change in assessment and any applicable taxing body may appeal such change in assessed value to the Appeals Board.

**C. Appeals**

All appeals of any assessment shall be filed with the Appeals Board by the thirty-first day of March in the year preceding the implementation of a Countywide revaluation or reassessment, unless such day falls on a weekend or holiday day, in which case the appeal period shall expire on the next business day thereafter.

**D. Disposition by Appeals Board; Revision of Assessment Roll**

1. The Appeals Board shall oversee the scheduling and resolution of hearings of appeals of assessments for the next Countywide revaluation or reassessment and shall continue to schedule and dispose of all appeals from time to time until all appeals have been heard or otherwise resolved.
2. All appeals shall be handled by the Appeals Board in accordance with its rules and regulations adopted pursuant to Section 207.06 of this Administrative Code.
3. Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any assessment in accordance with applicable law.

**E. Final Establishment of Assessment Roll for Use in Year of Countywide Revaluation or Reassessment**

1. When the Appeals Board has completed its hearings of assessment appeals to determine the values to be used in the next Countywide revaluation or reassessment and has entered an order of disposition in each case, the Chief Assessment Officer shall direct the Office of Property Assessments to make such changes in the assessment roll



for the upcoming Countywide revaluation or reassessment as will conform to such orders. The Appeals Board shall enter orders of dispositions in all appeals on or before the first day of December in the year preceding the implementation of the Countywide revaluation or reassessment.

2. If the Appeals Board is unable to hear and act upon all appeals prior to the first day of December, the assessment as set forth in the Certification for all properties for which appeals have been filed and for which order of disposition have not been entered by the Appeals Board shall remain in effect for purposes of preparation of a final assessment roll; provided however, that such appeals shall be considered to be on-going pursuant to Section 207.07 (of this Administrative Code and subject to revision by the Appeals Board as it shall determine after hearing and final disposition of the appeal.
3. On or before the fifteenth day of December in the year preceding the implementation of a Countywide revaluation or reassessment, the Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall provide a final and revised assessment roll to all taxing bodies within the County, unless such day falls on a weekend or holiday day, in which case the provision of the assessment roll shall occur on the next business day thereafter, provided that, for the 2009 tax year only:
  - a. The Chief Executive has provided for the retention of a qualified expert not otherwise employed by any agency of or municipal authority or government within the County to conduct a detailed study of the existing property assessment system in Allegheny County, with such study to include, but not be limited to, the topics of:
    - i. The validity of all factors and variables used in the existing assessment system;
    - ii. Any inequities that may exist in the existing system;
    - iii. Whether the existing system meets "accepted assessment standards" and ensures "access to public records regarding

assessments,” in accordance with Article X, Section 5 of the Home Rule Charter of Allegheny County;

- iv. Qualitative and quantitative analyses of the actual effects of the existing system on property owners within the County.
- b. The qualified expert should begin his or her duties no later than February 1, 2008, and shall not be compensated in excess of fifty thousand dollars (\$50,000) for his or her services.
- c. The final report of the qualified expert retained by the Chief Executive under this section shall be delivered to both the Chief Executive and County Council no later than 60 days before the final certification roll is provided to taxing bodies under §5-210.08.(E)(3) of the Administrative Code of Allegheny County.
- d. Should the report of the qualified expert retained by the Chief Executive under this Section not be delivered in accordance with the time requirements of this section, copies of the final assessment roll shall not be distributed to taxing bodies under §5-210.08(E)(3) until at least 60 days after the date on which such report is delivered.

**SECTION 9. Re-designation of Current Section 5-210.12 to §5-210.09 and Amendment of Article 210 of the Administrative Code**

The current Section 5-210.12 of the Administrative Code is hereby re-designated as Section 5-210.09 and shall read as follows:

**Section 210.09 Certification in Non-Countywide Revaluation or Reassessment Tax Years**

**A. Certification**

On or before the fifteenth day of January of the preceding year, the Chief Assessment Officer shall certify the assessment, unless such day falls on a weekend or holiday day, in which case the certification shall occur on the next business day thereafter.

**B. Notice of Certification**

1. Upon certification for a Non-Countywide revaluation or reassessment year, the Office of Property Assessment, under the supervision of the Chief Assessment Officer, shall provide copies of the assessment roll to each taxing body within the County for their review and use in the preparation of a budget and in the levying of property taxes for the upcoming tax year. In the Certification, the Chief Assessment Officer shall include a statement that the assessment roll has been revised by any appeals and administrative corrections made pursuant to this Administrative Code or revised as deemed necessary and proper to equalize valuations from the base year.
2. Copies of the certification will be provided to the Chief Executive and County Council. The certification shall include a list of the total value of all property broken down by municipality (and in the case of the City of Pittsburgh by ward) and a list of the total value of all non-tax exempt property broken down by municipality (and in the case of the City of Pittsburgh by ward).
3. If the assessed value of an object of taxation is changed from the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessment, at the direction of the Chief Assessment Officer, shall mail to the owner of such objects of taxation within the County, at the change notice address on record with the Office of Property Assessments, a notice of the change in assessed value. In such notice, the Chief Assessment Officer shall inform the owner of the property's assessed value on the assessment roll for the current tax year and the property's assessed value on the assessment roll for the upcoming tax year. The notice shall further state that any person aggrieved by any change in assessment and any applicable taxing body may appeal such change in assessment to the Appeals Board.

**C. Appeals**

All appeals of any assessment shall be filed with the Appeals Board by the thirty-first day of March, unless such day falls on a weekend or holiday day, in which case the appeal period shall expire on the next business day thereafter.

**D. Disposition by Appeals Board; Revision of Assessment Roll**

1. The Appeals Board shall oversee the scheduling and resolution of hearings of assessment appeals to be used for the upcoming Non-Countywide revaluation or reassessment tax year and shall continue to schedule and dispose of all appeals from time to time until all appeals have been heard or otherwise resolved.
2. All appeals shall be handled by the Appeals Board in accordance with its rules and regulations adopted pursuant to Section 207.06 of this Administrative Code.
3. Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any assessment in accordance with applicable law.

**E. Final Establishment of Assessment Roll for Use in Year of Non-Countywide Revaluation or Reassessment**

1. When the Appeals Board has completed its hearings of assessment appeals to be used in the upcoming Non-Countywide revaluation or reassessment tax year and has entered an order of disposition in each case, the Chief Assessment Officer shall direct the Office of Property Assessment to make such changes in the assessment roll for the upcoming Non-Countywide revaluation or reassessment tax year as will conform to such orders. The Appeals Board shall enter orders of dispositions in all appeals on or before the first day of December.
2. If the Appeals Board is unable to hear and act upon all appeals prior to the first day of December, the assessment as set forth in the Certification for all properties for which appeals have been filed and for which order of disposition have not been entered by the Appeals Board shall remain in effect for purposes of preparation of a final assessment roll; provided however, that such appeals shall be considered to be on-going pursuant to Section 207.07 (of this Administrative Code and subject to revision by the Appeals Board as it shall determine after hearing and final disposition of the appeal.

3. On or before the fifteenth day of December, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide a final and revised assessment roll to all taxing bodies within the County for use in the upcoming Non-Countywide revaluation or reassessment tax year.
4. Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any valuation in the final and revised assessment roll in accordance with applicable law.

**SECTION 10. Re-designation of Current §§5-210.13 through §§5-210.19 of the Administrative Code**

- A. The current Section 210.13 of the Administrative Code entitled “Exemptions from Taxation” is hereby re-designated as Section 210.10.
- B. The current Section 210.14 of the Administrative Code entitled “Application For Determination of Tax Exempt Status” is hereby re-designated as Section 210.11.
- C. The current Section 210.15 of the Administrative Code entitled “Determinations of Exempt Status” is hereby re-designated as Section 210.12.
- D. The current Section 210.16 of the Administrative Code entitled “Appeal of Determination of Property Exempt Status” is hereby re-designated as Section 210.13.
- E. The current Section 210.17 of the Administrative Code entitled “Adoption of Rules Concerning Catastrophic Loss” is hereby re-designated as Section 210.14.
- F. The current Section 210.18 of the Administrative Code entitled “Adoption of Rules Concerning Incorrect Assessments” is hereby re-designated as Section 210.15.
- G. The current Section 210.19 of the Administrative Code entitled “Special Transition Rules: Certification and Appeal Deadlines for the 2003, 2004 and 2005 Tax Years” is hereby re-designated as Section 210.16.

**SECTION 11. Deletion of current §5-210.20 of the Administrative Code**

The current Section 210.20 of the Administrative Code is hereby deleted in its entirety.

**SECTION 12. Creation of new §5-210.17 of the Administrative Code**

The following new Section 210.17 is hereby added:

**Section 210.17 Transitional Provisions Related to 2006 Only**

**A. Certification**

Within five days of the passage of this Ordinance, the Chief Assessment Officer shall certify the assessment rolls pursuant to Section 5-210.09 of this Administrative Code.

**B. Notice of Certification**

1. Upon certification, the Office of Property Assessment, under the supervision of the Chief Assessment Officer, shall provide copies of the assessment roll to each taxing body within the County for their review and use in the preparation of a budget and in the levying of property taxes for the upcoming tax year. In the Certification, the Chief Assessment Officer shall include a statement that the assessment roll has been revised by any appeals and administrative corrections made pursuant to this Administrative Code.
2. Copies of the certification will be provided to the Chief Executive and County Council. The certification shall include a list of the total value of all property broken down by municipality (and in the case of the City of Pittsburgh by ward) and a list of the total value of all non-tax exempt property broken down by municipality (and in the case of the City of Pittsburgh by ward).
3. Within fourteen days after Certification, the Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall mail to all owners of objects of taxation within the County, at the change notice address on record with the Office of Property Assessments, a notice of the certified assessed value of the property. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the 2005 tax year and the property's assessed value on the assessment roll for the 2006 tax year. The notice shall further state that any person aggrieved by any change in assessment and any

applicable taxing body may appeal such change in assessed value to the Appeals Board.

**C. Appeals**

All appeals of any assessment shall be filed with the Appeals Board by the eighteenth day of November 2005.

**D. Disposition by Appeals Board; Revision of Assessment Roll**

1. The Appeals Board shall oversee the scheduling and resolution of hearings of appeals of assessments for the 2006 tax year and shall continue to schedule and dispose of all appeals from time to time until all appeals have been heard or otherwise resolved.
2. All appeals shall be handled by the Appeals Board in accordance with its rules and regulations adopted pursuant to Section 207.06 of this Administrative Code.
3. Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any assessment in accordance with applicable law.

**E. Final Establishment of Assessment Roll for Use in Year of Countywide Revaluation of Reassessment**

1. When the Appeals Board has completed its hearings of assessment appeals to determine the values to be used and has entered an order of disposition in each case, the Chief Assessment Officer shall direct the Office of Property Assessments to make such changes in the assessment roll as will conform to such orders. The Appeals Board shall enter orders of dispositions in all appeals on or before the thirty-first day of December, 2005, or as soon as practicable thereafter.
2. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall provide a final and revised assessment roll to all taxing bodies within the County as soon as practicable after the Appeals Board enters all of the orders of disposition as set forth above.

**F. Sunset Provision**

Unless otherwise extended by ordinance, this Section 210.17 shall expire as of December 31, 2006.



***SECTION 13. Retroactivity***

This ordinance shall be retroactive to January 1, 2005.

***SECTION 14. Effective Date***

All provisions of this Ordinance shall enter into force and effect immediately.

***SECTION 15. Severability. The provisions of this ordinance adopted hereby are severable, and if any clause, sentence, subsection, section, article, chapter or part thereof shall be adjudged by any court of competent jurisdiction to be illegal, invalid or unconstitutional, such judgment or decision shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation and application to the clause, sentence, subsection, section, article, chapter or part thereof rendered illegal, invalid or unconstitutional. It is hereby declared to be the intent of the County Council that this ordinance would have been adopted if such illegal, invalid or unconstitutional clause, sentence, subsection, section, article, chapter or part thereof had not been included therein.***

***SECTION 16. Repealer. Any Resolution and Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Resolution.***

Enacted in Council, this 18<sup>th</sup> day of October, 2005,

Council Agenda No. 2133-05



Rich Fitzgerald  
President of Council

Attest: John Mascio  
John Mascio  
Chief Clerk of Council


Chief Executive Office October 21, 2005.

Approved: Dan Onorato  
Dan Onorato  
Chief Executive

Attest: Donna Beltz  
Donna Beltz  
Executive's Secretary

**MEMORANDUM**  
**OFFICE OF THE COUNTY MANAGER**

TO: John Mascio  
Chief Clerk

FROM: James M. Flynn, Jr.   
County Manager

DATE: September 15, 2005

RE: Proposed Ordinance

ALLEGHENY COUNTY COUNCIL

'05 SEP 15 AM 11:47

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Attached is an Ordinance amending and reforming Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to provide for a fairer and more stable property assessment system in Allegheny County.

The Allegheny County Law Department has reviewed this legislation prior to submitting it to Council.

Please place this on the next agenda for County Council approval.

Thank you.

**Mascio, John**

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**From:** Wojcik, Michael  
**Sent:** Tuesday, October 04, 2006 6:40 PM  
**To:** Kress, Edward J.  
**Cc:** Flynn, James; Mascio, John  
**Subject:** Legal opinion on Bill No. 2133-05

Please accept this email as the legal opinion that you have requested. Based upon our review of the General County Assessment Law and the Second Class County Assessment Law, it is the opinion of the Law Department that this Bill complies with the provisions of these statutes as well as the Uniformity of Taxation clause of the Pennsylvania Constitution and Article X, Section 5 of the Allegheny County Home Rule Charter.

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MWojcik@county.allegheny.pa.us  
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**DODARO CAMBEST & ASSOCIATES, P.C.**  
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e-mail: [office@dodarocambest.com](mailto:office@dodarocambest.com)

**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.

John Mascio  
Ed Kress  
October 18, 2005  
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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***