

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

JAMES C. CLIFTON, CHARLES and
LORRIE CRANOR, husband and wife,
and ROY SIMMONS and MARY LISA
MEIER, husband and wife,

CIVIL DIVISION

NO. GD05-028638

Plaintiffs

vs.

ALLEGHENY COUNTY,

Defendant

KENNETH PIERCE and STEPHANIE
BEECHAUM,

Plaintiffs

vs.

NO. GD05-028355

ALLEGHENY COUNTY, PENNSYLVANIA,
DANIEL ONORATO, its Chief Executive,
and DEBORAH BUNN, its Chief
Assessment Officer,

Defendants

OPINION AND ORDER OF COURT

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OPINION AND ORDER OF COURT

WETTICK, A.J.

In these lawsuits, plaintiffs have challenged the legality of Ordinance 45-05-OR, enacted on October 18, 2005 amending Article 210 of the Administrative Code ("Ordinance No. 45"), which provides for the continued use, as a base year, of a countywide reassessment conducted in 2001 for use in 2002 (hereinafter referred to as the "2002 assessment"). Defendants ("Allegheny County") seek dismissal on the ground that the complaints filed in these two lawsuits fail to state grounds for relief. These preliminary objections are the subject of this Opinion and Order of Court.

BACKGROUND

In 2001, the Office of Property Assessments through the Chief Assessment Officer, employing a professionally developed and maintained Computer Assisted Mass Appraisal ("CAMA") system, performed an annual reassessment for use in year 2002. The Chief Assessment Officer submitted a Request for Certification to the Board of Assessment Oversight. On January 8, 2002, the Oversight Board voted to approve the Certification, and the Office of Property Assessments proceeded to cause its clerks to provide the values of the objects of taxation contained in the Certification to all taxing bodies within the County for use in the levying of property taxes. Subsequently, on February 5, 2002, County Council adopted ordinances that would have replaced the 2002 assessment that had been certified with an assessment based on the lesser of (i)

the assessed value of a property as of December 31, 2001 or (ii) the assessed value of a property as certified by the Oversight Board on January 8, 2002 for use in 2002.

In an Opinion and Order of Court dated February 8, 2002, entered in *Miller v. Board of Property Assessment, Appeals and Review of Allegheny County*, 150 P.L.J. 78 (2002), aff'd 822 A.2d 890 (Pa. Cmwlth. 2003), I ruled that County Council lacked the authority to alter the January 8, 2002 certified assessment; thus, the January 8, 2002 assessment was the official assessment of Allegheny County for 2002. In this February 5, 2002 Ordinance and in an earlier Ordinance also adopted on February 5, 2002, County Council amended the Administrative Code to provide for a countywide reassessment every three years with the 2002 certified valuations serving as the valuations for 2003, 2004, and 2005.¹ Through Ordinance No. 45, County Council amended the Administrative Code to provide for the continued use of 2002 as a base year. This ordinance will apply to 2006 and to subsequent years in the absence of additional amendments to the Administrative Code.²

As a result of its continued use of 2002 as a base year, the assessed values established by the Office of Property Assessments for 2006 are based on a property's fair market value as of 2002. Thus, in setting the fair market values of properties within Allegheny County for 2006 and subsequent years, the Office of Property Assessments

¹In my February 8, 2002 Opinion in which I ruled that the January 8, 2002 assessment is the official assessment of Allegheny County for 2002, I also said that the use of year 2002 as a base year for 2003 is not inconsistent with any of my previous rulings.

²Section 8(E)(3) of Ordinance No. 45 provides that for the 2009 tax year only, the Chief Executive shall retain a qualified expert to conduct a detailed study of the existing property assessment system in Allegheny County. The qualified expert shall begin his or her duties not later than February 1, 2008, and the final report shall be delivered to the Chief Executive and County Council no later than 60 days before the final certification roll is provided to the taxing bodies.

will not give any consideration to the sales prices of properties sold after 2002. This means that the assessments for 2006 and subsequent years do not take into account changes in market values occurring after 2002 that are based on the market conditions in the different neighborhoods of the County. For example, under this base year system, the 2002 assessed value of a property of \$200,000 would not be increased by the Office of Property Assessments for the 2006 assessment as a result of a 2005 sale of this property for \$400,000.³

CLAIMS OF PLAINTIFFS AND INTERVENORS

Pierce Complaint

The complaint filed at GD05-028355 ("Pierce Complaint") describes the plaintiffs as follows: Plaintiff Kenneth Pierce owns his house in Braddock, PA. Through the 2001 property reassessment, the assessed value of his property increased from \$5,000 to \$32,500. He appealed. At the appeal hearing, he was not permitted to introduce evidence of the assessed value of other properties and there were no recent sales of properties he could identify as comparable. Consequently, he succeeded in reducing the 2001 assessed value only to \$25,500. The 2002 countywide reassessment raised this property value to \$27,900 where it has remained through 2006. The assessed

³The 2005 sale of \$400,000 may cause the Office of Property Assessments to investigate as to whether improvements have been made to the property since 2002 and whether the 2002 assessment may have been based on an incorrect description of the property. If improvements have been made since 2002 or if the 2002 assessment was based on an incorrect description (for example, the house was described as a single-story house with 2,100 square feet while it is actually a two-story house with 3,300 square feet), the Office of Property Assessments would increase the 2002 base year assessment that would be used for the 2006 tax year by using 2002 comparable sales and/or 2002 construction cost schedules.

value was listed as \$14,200 in the uncertified countywide reassessment for the 2006 tax year, which the County posted on its website in February 2005. However, his 2006 assessed value is \$27,900—this is based on the 2002 base year value. He alleges that the uncertified value of \$14,200 is far closer to his property's actual value given the deteriorated state of his neighborhood. He is not aware of any appreciation of property values in his neighborhood since 2002.

Plaintiff Stephanie Beechaum owns her home in the Hill District neighborhood of Pittsburgh.⁴ Despite appealing the assessed value placed on the property in 2002, she was unable to reduce this assessment below the \$29,000 assessed value. She alleges that the \$29,000 assessment is too high because of the substantial degree of danger and deterioration in her immediate neighborhood. She is not aware of any recent sales of comparable properties in this neighborhood. In March 2005, she was notified through the Allegheny County Real Estate Website that the uncertified value of her property for 2006 was \$15,500, an amount closer to her property's actual value. Her assessed value for 2006 is \$29,000—this is based on the 2002 base year value. She is not aware of any appreciation of property values in her neighborhood in the thirty plus years she has resided there.

The specific objection of the Pierce plaintiffs to Ordinance No. 45 is that Allegheny County has failed to equalize the 2002 valuations to account for the significant variations in real property appreciation/depreciation rates between municipalities and neighborhoods within Allegheny County since 2002.

The Pierce Complaint seeks the following relief:

⁴It is the position of Allegheny County that Ms. Beechaum does not own this property. If this is so, she has no standing to bring this lawsuit.

32. There is no other adequate remedy at law.

Wherefore, by their conduct as above set out, Defendants have acted contrary to the Uniformity Clause of the Pennsylvania Constitution, Article 8, Section 1, the Pennsylvania General County Assessment Law, 72 P.S. § 5020-101 *et seq.*, Second Class County Assessment Law, 72 P.S. § 5452.1 *et seq.* and Second Class County Charter Law, 16 P.S. § 6107-C(h)(8), the Allegheny County Home Rule Charter and Administrative Code, and the Due Process and Equal Protection Clauses of the Fourteenth Amendment to the United States Constitution as actionable by the federal Civil Rights Act, 42 U.S.C. § 1983.

This Court is requested to grant Plaintiffs declaratory and injunctive relief and such additional relief as is just and proper.

Clifton Complaint

The complaint filed at GD05-028638 ("Clifton Complaint") describes the plaintiffs as follows: James C. Clifton is the owner of property situated in Wexford, PA. He purchased the property on June 11, 2004 for \$532,000. The 2005 assessed value of the property was \$508,000.⁵ Public records show that its 2002 assessed value was \$425,400; at the time he purchased the property, its 2004 assessed value was \$508,000; and the 2006 assessed value certified by the County based on the 2002 base year system is \$508,000.

Plaintiffs Charles and Lorrie Cranor purchased property in the City of Pittsburgh on December 8, 2003 for \$730,000. Its 2005 assessed value was \$730,000. Public records show that its 2002 assessed value was \$466,000; at the time they purchased

⁵ Because of a County homestead exemption, the County Assessed Values of the properties of the Clifton plaintiffs for 2006 are reduced by \$15,000 only for purposes of the real estate tax imposed by Allegheny County. I will discuss only Full Market Values in this Opinion.

the property its 2003 assessed value was \$466,000; and its 2006 assessed value certified by the County based on the 2002 base year system is \$730,000.

Plaintiffs Mary Lisa Meier and Roy Simmons purchased property in Mt. Lebanon on April 6, 2004 for \$412,500. The 2005 assessed value was \$412,500. Public records show that its 2002 assessed value was \$223,700; at the time they purchased the property, its 2004 assessed value was \$223,700; and the 2006 assessed value certified by the County based on the 2002 base year system is \$412,500.⁶

The Clifton Complaint has three counts. Count I is described as a count raising claims that the County has exceeded its authority under the Home Rule Charter, the Second Class County Charter Law, the General County Assessment Law, and the Second Class County Assessment Law. Count III is described as a count raising claims that the County has violated this Court's Opinion and Order in *Sto-Rox School District v. Allegheny County*, 153 P.L.J. 193 (2005). The claims raised in these counts are consistent with the headings describing these counts.

Count II is described as a count raising a claim that the County has violated the Uniformity Clause of the Pennsylvania Constitution. However, according to Plaintiffs' Brief in Opposition to Preliminary Objections, plaintiffs are raising two claims under Count II: (1) the base year system, as enacted, violates the General County Assessment Law and the Second Class County Assessment Law; these assessment laws do not permit a base year system that provides no method for expressing actual

⁶The 2002 fair market values of the three properties described in the Clifton Complaint were increased because of appeals taken by the taxing bodies and not because of any action taken by the Board of Property Assessments. According to the appeal records, the school district filed an appeal in *Clifton* on March 26, 2003. (This appeal was subsequent to a purchase by an interim owner and prior to the June 11, 2004 purchase by Mr. Clifton. A second appeal brought by the taxpayer in 2004 is marked "DNA.") The municipality and school district filed an appeal on March 17, 2004 in *Cranor*, and the municipality filed an appeal on May 5, 2005 in *Meier/Simmons*. Only *Meier/Simmons* have a pending appeal.

market value in terms of a base year value; and (2) the County may not use 2002 as a base year because its 2002 base year values include assessed values derived from an appeals process that considered sales occurring after 2002.

The Clifton Complaint seeks the following relief:

WHEREFORE, Plaintiffs respectfully request this Honorable Court enter an order:

- A. Declaring that Defendant, Allegheny County, exceeded its powers and functions with regard to the assessment of real or personal property and persons for taxation purposes by interfering with the *substantive* rules governing the valuation of property by professional assessors in violation of the Second Class County Charter Law and the Home Rule Charter of Allegheny County;
- B. Declaring that Ordinance No. 45-05-OR violates the General County Assessment Law and Second Class County Assessment Law and is invalid inasmuch as it allows the Office of Property Assessment to "revise and equalize the valuations...as in its judgment may seem reasonable and appropriate" and to employ methods of valuation in addition to or in lieu of the three methods of valuation proscribed by the General County Assessment Law and Second Class County Assessment Law;"
- C. Declaring that Ordinance No. 45-05-OR is invalid and unconstitutional in its entirety as it creates a system of valuation that will result in non-uniformity of taxes upon the same class of subjects in violation of the Pennsylvania Constitution;
- D. Declaring that Ordinance No. 45-05-OR and the actions of the County violate the Opinion and Order of the Honorable Stanton Wettick, Jr. in the case of Sto-Rox School District v. Allegheny County, docketed at GD 05-009368;
- E. Declaring that the certification by the Chief Assessment Officer of the 2002 "base year" assessment values as modified by subsequent appeals is invalid and contrary to applicable law and shall be of no force or effect whatsoever;
- F. Directing the Chief Assessment Officer to certify the 2006 assessment values as promptly as practicable and in accordance with the provisions of the Administrative Code as in effect immediately prior to the enactment of Ordinance 45-05-OR;
- G. Directing the County and its agents to take such actions as are necessary to permit the Chief Assessment Officer to fulfill her statutory duties and to comply with any Order of this Court;
- H. Enjoining the County and its agents from any further violations of this Court's Orders and from interfering with or impeding the fulfillment by the Chief Assessment Officer of her statutory duties;
- I. Directing the Defendant County to refrain from the mailing of 2006 assessment notices pending further Order of this Court;
- J. Awarding counsel fees, interests, and costs to the Plaintiff; and
- K. Directing such other and further relief as may be appropriate.

Intervenors

The Township of Upper St. Clair and the Upper St. Clair School District have intervened in the proceedings at GD05-028355. These taxing bodies allege that since 2002 they have, through the appeal process, increased the assessed value of numerous properties based on sales prices of sales occurring after 2002. They contend that the County may not use its 2002 base year values because these values include assessment appeals valuations that were based on sales occurring after 2002. They propose that the court adopt a 2005 base year.

LEGALITY OF ALLEGHENY COUNTY'S BASE YEAR SYSTEM OF PROPERTY ASSESSMENT THAT DOES NOT CONSIDER SALES AFTER 2002

As I previously discussed, Allegheny County's 2002 base year system of property assessment is based solely on the market values of the properties within Allegheny County as of 2002. No consideration is given to sales occurring after 2002. Plaintiffs contend that the General County and the Second Class County Assessment Laws do not permit a county to adopt a base year assessment system that does not take into account market fluctuations occurring after the base year.⁷

Prior to and after 1982, §4(a) of the Second Class County Assessment Law (72 P.S. §5452.4(a)) states that the Board of Property Assessment, Appeals and Review shall have the duty to make and supervise the making of all assessments and valuations of all subjects of taxation in the county "as required by existing law." The existing law to which this provision refers is §402(a) of the General County Assessment Law (72 P.S.

⁷For the remainder of this Opinion, unless I indicate otherwise, the term *plaintiffs* include the plaintiffs in the lawsuit at GD05-028638, the plaintiffs in the lawsuit at GD05-028355, and/or the intervenors.

§5020-402(a)) which, prior to and after 1982, provides for assessors to value all objects of taxation "according to the actual value thereof."

As I will later discuss, counties were using a base year assessment system prior to 1982. However, prior to 1982, none of the assessment laws (i.e., the General County Assessment Law, the First Class County Assessment Law, the Second Class County Assessment Law, the Second Class A and Third Class County Assessment Law, and the Fourth to Eighth Class County Assessment Law) referred to the use of a base year market value for arriving at actual value. In 1982, each of these assessment laws was amended to permit the use of a base year market value.

The 1982 amendments to the Second Class County Assessment Law added subsections a.1 - a.3 to §4 (72 P.S. §5452.4(a.1 - a.3)). I have underlined the portions of these new subsections, set forth below, that refer to a base year:

(a.1) The board shall assess real property at a value based upon an established predetermined ratio which may not exceed one hundred percent (100%) of actual value. Such ratio shall be established and determined by the board of property assessment, appeals and review after proper notice has been given. In arriving at actual value the county may utilize the current market value or it may adopt a base year market value.

(a.2) In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling. In arriving at the actual value, all three methods, namely, cost (reproduction or replacement, as applicable, less depreciation and all forms of obsolescence), comparable sales and income approaches, must be considered in conjunction with one another.

(a.3) The board shall apply the established predetermined ratio to the actual value of all real property to formulate the assessment roll. (Emphasis added.)

Similar provisions were added to the other assessment laws, including the General County Assessment Law which now provides in §402(a) (72 P.S. §5020-402(a)):

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 in the current taxable year, shall be considered but not be controlling. (Emphasis added.)

The amendments to each of the assessments laws defined the term *base year* as follows:⁸

“Base year” shall mean 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 board shall be expressed in terms of such base year values.

These 1982 amendments did not create the concept of the use of a base year in arriving at *actual value*. To the contrary, these amendments gave explicit authority to the use of a method of assessing real property that most counties were apparently already using.

From court opinions in post-1982 litigation involving various counties' assessment systems, it is apparent that the following counties were using base years

⁸This is the definition used in the First Class County Assessment Law (72 P.S. §5341.1a), the Second Class County Code (72 P.S. §5452.1a), the Second Class A and Third Class County Assessment Law (72 P.S. §5342.1), and the Fourth to Eighth Class County Assessment Law (72 P.S. §5453.102). The second sentence of the definition of “base year” in the General County Assessment Law refers to changes by “the board of revision of taxes or board for the assessment and revision of taxes” (72 P.S. §5020-102).

prior to 1982: Armstrong County—1956; Carbon County—1969; Dauphin County—1973; Erie County—1969; and Lancaster County—1962.⁹

Attached to this Opinion as Attachment 1 is a chart prepared by the State Tax Equalization Board (www.steb.state.pa.us) showing that as of 2005 the following counties are still using pre-1982 base years: Blair (1958); Bucks (1972); Butler (1969); Cambria (1972); Crawford (1971); Forest (1974); Huntingdon (1978); Lackawanna (1973); Lebanon (1972); Luzerne (1965); Washington (1981); Wayne (1972); and Westmoreland (1972).

Since both the General County and the Second Class County Assessment Laws specifically state, "In arriving at actual value the county may utilize the current market value or it may adopt a base year market value," plaintiffs concede that the County's use of a base year method of assessing property is permitted by state law. However, they contend that the specific base year method of assessing property which the County is using (a base year method that does not consider post-2002 sales) violates both the General County and the Second Class County Assessment Laws.

In support of this position, plaintiffs may be able to prove the following: The County has been divided into approximately 2,000 residential neighborhoods. For the 2002 assessment, the fair market values of the properties within each neighborhood were based on recent sales within that neighborhood.¹⁰ From 2002 to 2006, the

⁹See *Callas v. Armstrong County Board of Assessment*, 453 A.2d 25 (Pa. Cmwlth. 1982); *Ackerman v. Carbon County*, 703 A.2d 82 (Pa. Cmwlth. 1997); *City of Harrisburg v. Dauphin County Board of Assessment Appeals*, 677 A.2d 350 (Pa. Cmwlth. 1996); *Millcreek Township School District v. County of Erie*, 714 A.2d 1095 (Pa. Cmwlth. 1998); and *City of Lancaster v. Lancaster County*, 599 A.2d 289 (Pa. Cmwlth. 1991).

¹⁰If there were too few sales within a neighborhood, the computer program apparently provided for consideration of sales in other appropriate neighborhoods.

property values have been static in some of these 2,000 neighborhoods while they have increased by perhaps as much as fifty percent in other neighborhoods. Furthermore, in the neighborhoods with the lowest 2002 assessed values, it is more likely that actual values have not increased (or have increased only minimally) from 2002 to 2006 and in neighborhoods with the highest 2002 assessed values, it is more likely that actual values have increased significantly.

Since the market values of the properties in the 2,000 neighborhoods have not changed uniformly from 2002 to 2006, plaintiffs contend that the General County and Second Class County Assessment Laws (and the remaining assessment laws that do not apply to Allegheny County) do not permit the use of a base year system that does not take into account the market fluctuations in the different neighborhoods occurring after the base year. They appear to contend that a base year assessment system must operate as follows: For each of the approximate 2,000 residential neighborhoods into which the County has been divided, a determination must be made as to the percentage by which property values within the neighborhood have increased or decreased since the base year. The base year values of each property within the neighborhood must then be adjusted, based on the percent of the increase or decrease in the neighborhood.

Consider, for example, a property located in Neighborhood 107 which has a 2002 assessed value of \$400,000 and a property in Neighborhood 216 which has an assessed value of \$60,000. In 2006, the Office of Property Assessments determines that property values in Neighborhood 107 have increased by twenty percent and property values in Neighborhood 216 have increased by ten percent. Consequently, the 2002 base value of the property in Neighborhood 107 must be increased to \$480,000,

and the 2002 base value of the property in Neighborhood 216 must be increased to \$66,000.¹¹

Plaintiffs state, without much explanation as to what this means, that the provisions of the assessment laws permitting a county to adopt a base year market value means only that the County is entitled to have current values expressed as base year values. Plaintiffs may be saying that the County, instead of using the base year assessment scheme that I have just described, may use the following base year assessment scheme:

In 2006, the County must determine the percent by which the properties throughout Allegheny County have increased from 2002 to 2006. In addition, the County must determine the percentage by which the properties within each neighborhood have increased or decreased from 2002 to 2006.

If the actual value of the residential properties increased throughout the County by twenty percent from 2002 to 2006, the 2006 assessed values would be the same as to the 2002 assessed values for any neighborhoods in which the assessed values increased by twenty percent. Where values increased in a neighborhood by thirty percent, on the other hand, the 2006 assessed values of the properties in this neighborhood would be increased by ten percent of the 2002 values, and where the values in a neighborhood did not increase from 2002 to 2006, the 2006 assessed values would be reduced by twenty percent of the 2002 values.

¹¹As I previously discussed, under Ordinance No. 45's assessment system, the assessed value of the property in Neighborhood 107 will remain at \$400,000, and the assessed value of the property in Neighborhood 216 will remain at \$60,000.

I disagree with plaintiffs' contention that the provisions of the assessment laws permitting the use of a base year market value require a county to take into account how market conditions have affected properties within the county following the base year.

The language of the assessment laws does not support plaintiffs' position. The term *base year* is defined as the year upon which real property market values are based. The General County and Second Class County Assessment Laws state that in arriving at actual value, the county may utilize "the current market value or it may adopt a base year market value." The system which plaintiffs propose is actually utilizing the current market value. Consequently, it renders meaningless the provisions of the law allowing the County to adopt a base year market value.

Plaintiffs' reading of the assessment laws requires consideration of sales in the current taxable year. However, the assessment laws provide for the use of current sales only when the County utilizes the current market value of assessment. Section 4(a.2) of the Second Class County Assessment Law (72 P.S. §5452.4(a.2)) provides that "[i]n arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered." This language means that consideration may be given only to sales in the base year when the County has adopted a base year market value.

In *City of Lancaster v. Lancaster County*, 599 A.2d 289 (Pa. Cmwlth. 1991), Lancaster County was using 1960 as its base year. In its opinion, the Commonwealth Court referred to the three basic approaches for determining actual value: The cost approach, the sales comparison approach, and the income approach. The Court said: "Of course the County must utilize 1960 values in performing all of these calculations." *Id.* at 293.

The Court also said:

In support of its finding to the contrary, Common Pleas opined that the consideration of current market value is mandated under 72 P.S. §5348(d). Subsection (d) states in pertinent part: "In arriving at actual value, the price at which any property may actually have been sold, either in the base year or in the current taxable year, shall be considered but shall not be controlling."

We believe Common Pleas has misinterpreted this subsection. First, a county must choose to utilize either current market value or base year market value in determining a property's actual value to in turn use in arriving at a property's assessed value. 72 P.S. §5348(c). Second, subsection (d) merely states that if a property is actually sold, the price at which it was sold either in the base year, if using base year market values, or in the current taxable year, if using current market values, must be considered. This language does not provide authority for a county that utilizes base year market value to suddenly begin injecting current market value into the formula in a selected group of taxing districts without applying the same methodology to all property in the county. *Id.* at 295-96.

Also see *Appeal of Armco, Inc.*, 515 A.2d 326, 329 (Pa. Cmwlth. 1986), where the Commonwealth Court recognized that a base year method of assessing property "provides an efficient administrative method of assessing real estate . . . which may or may not reflect the property's current year market value."

In support of the position that current sales must be considered, plaintiffs rely on the first sentence of §402(a) of the General County Assessment Law (72 P.S. §5020-402(a)) which reads as follows: "It shall be the duty of the several elected and appointed assessors, . . . to rate and value all objects of taxation, . . . according to the actual value thereof, and at such rates and prices for which the same would separately bona fide sell." (Emphasis added.)

Prior to the 1982 amendments, the relevant provisions of §402(a) consisted of the above sentence followed by a sentence stating: "In arriving at such value the price

at which any property may actually have been sold shall be considered but shall not be controlling.”

The 1982 amendments did not change the first sentence of §402(a). However, the amendments added a second sentence which reads as follows: “In arriving at actual value the county may utilize either the current market value or it may adopt a base year market value.” In addition, the 1982 amendments altered what had been the second and what is now the third sentence of §402(a) to read as follows:

In arriving at such value the price at which any property may actually have been sold either in the base year or in the current taxable year, shall be considered but shall not be controlling. (Emphasis added to the new language.)

As I have already discussed, the new second sentence and the additions to the third sentence are inconsistent with plaintiffs’ position that actual value must always be based on sales in the current year.

Plaintiffs also refer to §7 of the Second Class County Assessment Law, 72 P.S. §5452.7, which permits the Board of Assessment to divide the County into three districts and provides for triennial assessments. Plaintiffs contend that this provision requires the County to reassess the properties within the County at least every three years. The language of §7 does not support this contention: “The board may divide the county . . . and may provide that triennial assessments” (Emphasis added.) In addition, §7 was last amended in 1965. In 1982, the Legislature enacted amendments to the Second Class County Assessment Law permitting the use of a base year. A 1965

provision in the Second Class County Assessment Law does not preclude the use of a method of assessing property permitted through a 1982 amendment to this same law.¹²

Plaintiffs suggest that the court should not permit the use of a base year system that does not consider current sales because this is an absurd result that the Legislature could not have intended. However, there are reasons why the Legislature might have enacted assessment laws permitting a base year system in which assessed values are based on sales in the base year. The Legislature may have concluded that there is not a close relationship between increases in property values and increases in the income of a property owner. It may have recognized and permitted the use of a base year method of assessment in order that increased market values would not force property owners to leave their properties. (Consider, for example, homeowners who, in retirement, are living on less, or homeowners whose "blue collar" neighborhood with "blue collar" housing prices is now turning into a neighborhood for "young professionals.") The General Assembly may have wanted to permit counties to avoid the costs and uncertainty created by frequent countywide reassessments. Since Pennsylvania, unlike many other states, does not have legislation requiring the state to do all assessments of property, requiring reassessments at specified intervals, or requiring an assessment system of a county to meet any recognized assessment standards, the General Assembly may have wanted to give the elected officials of a

¹²The system which plaintiffs describe as being mandated by the 1982 amendments would require each county to divide the county into neighborhoods based on marketplace similarities and to determine from year-to-year the increases or decreases in market values within each neighborhood. It is unlikely that this is what the General Assembly intended because this is a scheme that would appear to rely on technology which was not available in 1982.

county some control over the operation of the county's assessment system so that a county is not placed at a competitive disadvantage with neighboring counties.

It is very likely that the purpose of the 1982 amendments relating to the use of a base year valuation was to expressly authorize the use of an assessment system that the counties were already using. If these amendments were codifying existing practice, evidence as to how the counties were operating their base year assessment systems is relevant in determining how the 1982 amendments should be construed. If there appears to be a uniform understanding of how a base year method of assessing property works that is not consistent with my construction of the language of the 1982 amendments, I should probably give less weight to the language of the 1982 amendments and more weight to how counties were operating their base year assessment systems.

In the absence of evidence to the contrary (and there is none), I assume the counties are using the same base year methodology today as they were using prior to 1982.

To determine base year methodology of different counties, my senior law clerk had telephone conversations with the chief assessment officer or other member of the staff of the following counties:¹³

¹³At the December 21, 2005 argument, I advised counsel that my office would contact counties to obtain information as to the methodology of their base year assessments. Counsel was also invited to do so and to include the information they acquired in briefs that they were going to submit (T. 49-52). Attachment 1, prepared by the State Tax Equalization Board, contains the name, telephone number, and e-mail address of the chief assessment officer or other contact person of each county.

TABLE 1

<u>COUNTY</u>	<u>BASE YEAR</u>	<u>CONTACT PERSON</u>
Armstrong	1997	Michael A. Renosky (724-548-3489)
Beaver	1982	Mike Kohlman (724-728-5700 X338)
Blair	1958	Office Manager (814-693-3110)
Butler	1969	Edward Rupert (724-284-5323)
Cambria	1972	Tamra Forgan (814-472-1451)
Clarion	1998	Rebecca Reed (814-226-4000 X2300)
Crawford	1971	Joseph J. Galbo, III (814-333-7302)
Elk	1984	John M. Samick (814-776-5336)
Erie	2003	John Engles, Jr. (814-451-6225)
Forest	1974	Scott Henry (814-755-3532)
Greene	2003	H. John Frazier (724-852-5211)
Lawrence	2003	Mary S. Bullano (724-656-2191)
Lebanon	1972	Daniel Seaman (717-274-2801)
Montgomery	1998	Thomas N. Brauner (610-278-3770)
Washington	1981	Robert Neil (724-250-4614)
Westmoreland	1972	John A. Sanders (724-830-3411)

As this table shows, each of these counties uses a base year assessment system. The base year assessment system, as described by the chief assessment officer or other member of the staff, operates in the same fashion in each county. In determining the assessed value every year in each county, the assessment office does not give any consideration to sales occurring after the base year. Assessments established by the assessment office do not reflect any market fluctuations in the different municipalities and school districts from the date of the base year to the current year. New construction and improvements are assessed using base year values. For example, a county will use base year construction cost schedules (or a computer program) that it applies to new construction. (Several assessors said that conversion to base year construction costs is sometimes complicated by use of materials and methods of construction that did not exist in the base year.) For the comparable sales

approach, a county will use records (or a computer program) of the sales of comparable properties in the base year.¹⁴

In Brief of the Clifton Plaintiffs at 9-17, counsel describes information obtained from eight counties: Butler, Lancaster, Erie, Westmoreland, Elk, Greene, Armstrong, and Montgomery. Counsel was advised that Greene County is in the process of reassessing the county and thereafter will reassess every year using current values.¹⁵ The remaining counties use a base year method of assessing property. In most instances, the websites upon which plaintiffs' counsel relied did not explain how the county's base year method of assessment operates.

In summary, I am dismissing plaintiffs' claims that the General County and Second Class Assessment Laws do not permit Allegheny County to use a base year system of assessing property that does not consider sales occurring after the base year. The assessment laws give each county a choice: the county may use either current market value or a base year value in establishing the assessed values of properties in the county. Plaintiffs correctly state that the amount of taxes a property owner pays may differ significantly, depending on the choice the county makes. However, this choice is what the Pennsylvania assessment laws permit.¹⁶

¹⁴My law clerk was impressed by the professionalism of the assessment officials of the counties from which she obtained information. The assessment officials furnished detailed descriptions of how their systems operate. There were no questions that they were reluctant to answer.

¹⁵ This is not consistent with the Reassessment Date of 2003 for Greene County on the STEB website (see Attachment 1) or the statements made to my law clerk by Greene County's Chief Assessor that the base year will remain as 2003 until there is another countywide reassessment; while there is presently no plan to perform a countywide reassessment, Greene County does have a CAMA system so a countywide reassessment would be easy.

¹⁶The assessment laws enacted by the General Assembly do not require annual assessments. See *Carino v. Board of Commissioners of Armstrong County*, 468 A.2d 1201 (Pa.

LEGALITY OF THE USE OF A 2002 BASE YEAR THAT INCLUDES VALUES
ESTABLISHED BY AN APPEALS PROCESS THAT CONSIDERED POST-2002 SALES

Plaintiffs next contend that the County's use of 2002 as a base year violates the General County and Second Class County Assessment Laws because the 2002 base year values include values derived from an appeals process that considered sales occurring after 2002. For example, the Cranor property had a 2002 assessed value of \$466,000 on the date the Cranors purchased the property—December 8, 2003. The municipality and school district appealed the 2004 assessment on March 17, 2004; as a result of the appeals process, the assessed value for 2004 was increased to \$730,000. The 2002 base year value, upon which the 2006 assessment value is based, values this property at \$730,000.

Plaintiffs are not referring to a change in the 2002 assessment instituted by the Office of Property Assessments. Since the February 5, 2002 Ordinance made year 2002 a base year for 2003-2005, the statutory scheme that I previously described prohibited the Office of Property Assessments from considering sales occurring after 2002 in its 2003-2005 assessments.

However, appeals of assessments taken by property owners or taxing bodies are governed by a different statutory scheme. This scheme is set forth in §10 of the Second

Cmwlth. 1983). These assessment laws do not place any limitation on the length of time that a county may use a base year without a reassessment. Appellate courts have ordered a countywide reassessment only in extreme fact situations that involved the absence of a countywide reassessment for more than two decades; extreme disparity; and the absence of uniform procedures and standards for establishing fair market values. See *County of Lancaster v. Lancaster County*, *supra*, 599 A.2d 289; *City of Harrisburg v. Dauphin County Board of Assessment Appeals*, *supra*, 677 A.2d 350; and *Millcreek Township School District v. County of Erie*, *supra*, 714 A.2d 1095.

Class County Assessment Law (72 P.S. §5452.10), the relevant provisions of which read as follows:

(c) In any appeal of an assessment the board shall make the following determinations:

(1) The current market value for the tax year in question.

(2) The common level ratio.

(3) The fair market value, as determined in accordance with section 402 of the act of May 22, 1933 (P.L. 852, No. 155), known as "The General County Assessment Law." [72 P.S. §5020-402]

(d) The board, after determining the current market value of the property for the tax year in question, shall then apply the established predetermined ratio to such value unless the common level ratio varies by more than fifteen percent (15%) from the established predetermined ratio, in which case the board shall apply the common level ratio to the current market value of the property for the tax year in question. For the initial year of the implementation of county-wide reassessment, appeals shall be solely on the basis of fair market value.

(e) Nothing herein shall prevent any appellant from appealing any base year valuation without reference to ratio.

(f) Except as provided for in subsection (g), the valuations determined in accordance with this section shall stand as the valuations for the assessments of all county and institution district taxes and for such other political subdivisions as levy their taxes on county assessments and valuations in the county until the next triennial assessment.

Subsection (f) provides for the board of assessment to use the valuation determined through the appeal process as the valuation of the property on its assessment rolls. Consequently, the County's use of the value determined through the appeal process for its 2002 base year market value is consistent with the requirements of the Second Class County Assessment Law.

The use of current sales in an appeal process is also consistent with the Second Class County Assessment Law. See subsection (c) which provides for the board of

appeals to make a determination as to the current market value in establishing fair market value.

In *Appeal of Armco, Inc.*, 515 A.2d 326 (Pa. Cmwlth. 1986), the taxing bodies contended that the appeal provisions providing for a fair market value determination based on current market value could not be applied to a county that had adopted the predetermined ratio of base year market value real estate assessment method. According to the taxing bodies, the Pennsylvania Constitution does not permit the use of one method of assessing real estate administratively and a different method of assessing real estate for appeals. The Commonwealth Court rejected this argument. The Court said that the provision within the assessment law permitting a county to use a base year market value which may or may not reflect the property's current year market value of assessing real property and the provision creating a different method for appeals ensures that a taxpayer will not be paying taxes based on a property's base year value where the current market value is substantially less.

In *Vees v. Carbon County Board of Assessment Appeals*, 867 A.2d 742 (Pa. Cmwlth. 2005), the Commonwealth Court said that the distinction as to whether the county assessors office or a taxing body initiated a property's revaluation "is significant." A statutory provision, which is different from assessment procedures, governs appeals which, *inter alia*, "requires the Board to make a finding as to the market value of the property as of the date such appeal was filed." *Id.* at 746. The Court ruled that a taxing body's successful appeal does not create an unconstitutional lack of uniformity.

Plaintiffs incorrectly state that as a result of the appeal process, a property owner can be required to pay taxes based on current fair market value while other property owners, whose assessments have not been appealed, will be paying taxes on a base

year value. Subsection (e) (72 P.S. §5452.10(e)) permits the taxpayer to elect to have the appeal heard “solely on the issue of whether the base year value is correct or incorrect.” Bert M. Goodman, *Assessment Law & Procedure in Pennsylvania*, 23 (PBI 2005). See *Monroe County v. Karlin*, 631 A.2d 1062 (Pa. Cmwlth. 1993); and *Monroe County Board of Assessment Appeals v. Miller*, 570 A.2d 1386 (Pa. Cmwlth. 1990).

I recognize that 72 P.S. §5452.10(e) provides that nothing herein shall prevent “any appellant” from appealing any base year valuation without reference to ratio. This section, if read literally, would not permit the taxpayer, who had not taken an appeal, to obtain an assessed value based on the base year valuation without reference to ratio. However, it could not have been the intention of the General Assembly to create a situation in which a taxpayer in a county using a base year method of assessment would be required to pay taxes based on an assessed value that exceeds the base year valuation. Furthermore, if subsection (e) would apply only when a taxpayer filed an appeal, this would guarantee that any taxpayer seeking to use a base year valuation pursuant to subsection (e) would also file an appeal whenever a taxing body filed an appeal or, alternatively, file an appeal at the next stage of the appeal process. See *Appeal of Armco, Inc., supra*, where the Court recognized that the provisions governing the setting of market values through the appeal process allow the taxpayer to test valuations.

For these reasons, there is no merit to plaintiffs’ contention that as a result of assessment changes made through the appeal process, the use of the 2002 assessment values violates the General County and Second Class County Assessment Laws.

LEGALITY OF PROVISIONS OF ORDINANCE
NO. 45 AMENDING METHODS OF VALUING PROPERTY

The Clifton plaintiffs allege that Ordinance No. 45 violates provisions of the General County and Second Class County Assessment Laws by expanding the methods of valuation. They refer to amendments to Article 210 that provide for the setting of actual value by using "all reasonable and appropriate methods of valuation, including but not limited to, the cost approach, the income approach or the sales approach" (Section 2, definition of COUNTYWIDE REVALUATION OR REASSESSMENT); that provide for the assessment officer to 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" (Section 3.C); and that provide for the county's CAMA system to be operated in accordance with reasonable and appropriate standards and practices which "may include the cost approach, the sales approach and income approach" (Section 5.B.1).

Plaintiffs contend that Ordinance No. 45 violates the General Assessment Law, 72 P.S. §5020.402(a), and the Second Class County Assessment Law, 72 P.S. §5452.4(a.2), which require consideration of the cost, comparable sales, and income approaches in conjunction with one another, and which prohibit consideration of any other factors.

I am overruling Allegheny County's preliminary objections seeking dismissal of this count.

CONSTITUTIONAL ISSUES

While the complaints filed by the Clifton plaintiffs and the Pierce plaintiffs refer to violations of the Uniformity Clause of the Pennsylvania Constitution (Article VIII, Section 1) and the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, neither complaint has specific counts setting forth the precise nature of the claims that defendants acted in violation of these constitutional provisions.¹⁷ Consequently, I am sustaining Allegheny County's preliminary objections raising insufficient specificity as to these claims. Plaintiffs may file amended complaints raising constitutional claims.

WHETHER ORDINANCE NO. 45 VIOLATES MY PRIOR RULINGS

Plaintiffs contend that my prior rulings in *Miller v. Board of Property Assessments, Appeals and Review of Allegheny County*, 145 P.L.J. 501 (1997), and in *Sto-Rox School District v. Allegheny County*, 153 P.L.J. 193 (2005), bar the County's use of a base year method of assessment, as provided for in Ordinance No. 45.

On January 2, 1996, the Assessment Board adopted a resolution that all property assessments were immediately frozen, except that the freeze would not apply to new buildings, construction, improvements, and subdivisions. At the time it adopted this resolution, it intended to impose a five-year freeze. The Board's justification for the

¹⁷At oral argument, counsel for the Pierce plaintiffs said that plaintiffs had not raised a claim that the provisions of the General County and Second Class County Assessment Laws permitting the use of a base year market value violate the Uniformity and Equal Protection Clauses of the Pennsylvania and United States Constitutions because plaintiffs do not believe that these assessment laws permit the use of an assessment system that does not use current values. At oral argument, plaintiffs' counsel said that plaintiffs wish to file an amended complaint challenging the constitutionality of these assessment laws if I rule that the assessment laws do not require consideration of current values.

freeze was the present assessment system's lack of uniformity. In the *Miller* litigation, I struck down the freeze on the ground that it violated the Second Class County Assessment Law.

In that litigation, I was considering an assessment system that utilized current fair market value. In 1996, Allegheny County's assessed values were supposedly based on twenty-five percent (the predetermined ratio) of a property's current market value.¹⁸ I ruled that under the Second Class County Assessment Law, a county may not operate an assessment system which purportedly utilizes current market value while freezing assessments.

This ruling is not inconsistent with the County's use of a base year system to arrive at "actual value." As I previously discussed, the General Assembly has given each county the option of arriving at actual value by utilizing current market value or by adopting a base year market value.

On March 15, 2005, County Council enacted an ordinance governing 2006 assessments which provided for a property to be initially valued at current market value and for the assessment to be adjusted so that no assessment would be increased by more than four percent of the 2002 base year assessment. This would mean, for example, that a property valued at \$100,000 in 2002 and at \$150,000 in 2006 would have a 2006 assessed value of \$104,000.

In *Sto-Rox*, I ruled that this ordinance violated state law because only the Chief Assessment Officer may determine taxable values of a property (i.e., while the elected officials decide whether to establish actual value by using current market value or a

¹⁸As of 1996, there was no prior year that the County could use as a base year if it had sought to adopt a base year system. The Assessment Board's position was that the freeze was required because the assessment system was broken and assessed values were not uniform.

base year market value, only chief assessment officers may set the actual value of a property). In my opinion, I stated that I was not directing the County to direct the Chief Assessment Officer to certify the 2006 assessed values. One of the findings made by County Council in the March 15, 2005 Ordinance was that the 2006 countywide reassessment was subject to lingering questions and criticisms; I ruled that there was nothing in the law that compelled the County to replace the 2002 countywide reassessment with a reassessment that was subject to lingering questions and criticisms. My opinion also stated that the County must take corrective action where there are significant and system-wide discrepancies in the ratio of assessed value to market value, as appeared to be the situation in Allegheny County according to the preamble of the March 15, 2005 Ordinance.

Plaintiffs contend that Ordinance No. 45 is inconsistent with my statement that the County must take corrective action whenever there are significant and system-wide discrepancies in the ratio of assessed value to market value.

At the time I made this statement, the County was apparently intending to adopt a 2006 base year based on a 2005 countywide reassessment in accordance with the February 5, 2002 Ordinance providing for the use of 2002 as a base year for 2003-2005 and for a reassessment for use in 2006. Once the County adopted Ordinance No. 45 which continued the use of 2002 as a base year, under the Second Class County Assessment Law, the County was no longer required to take the corrective action that would be required if the 2006 values were to be based on a 2005 countywide reassessment.

In summary, Pennsylvania assessment legislation permits a county, through the use of a base year market value system, to do what it may not do if it is using current

market value to arrive at "actual value." While a county that uses current market value to arrive at actual value cannot freeze assessment values, it can achieve almost the same result by using a base year market value to arrive at actual value. I recognize that this may be viewed as elevating form over substance. However, this is what the state assessment laws permit.

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA
CIVIL DIVISION

JAMES C. CLIFTON, CHARLES and
LORRIE CRANOR, husband and wife,
and ROY SIMMONS and MARY LISA
MEIER, husband and wife,

Plaintiffs

NO. GD05-028638

vs.

ALLEGHENY COUNTY,

Defendant

KENNETH PIERCE and STEPHANIE
BEECHAUM,

Plaintiffs

vs.

NO. GD05-028355

ALLEGHENY COUNTY, PENNSYLVANIA,
DANIEL ONORATO, its Chief Executive
and DEBORAH BUNN, its Chief
Assessment Officer,

Defendants

ORDER OF COURT

On this 15 day of March, 2006, upon consideration of defendants' preliminary
objections to the complaints filed in proceedings at GD05-028638 and GD05-028355, it
is hereby ORDERED that:

(1) claims that the County's 2002 base year system of assessing property violates the General County Assessment Law and the Second Class County Assessment Law because it does not consider sales occurring after 2002 are dismissed;

(2) claims that the County may not use 2002 as a base year because the 2002 base year assessments include values established after 2002 through an appeal process that considered sales occurring after 2002 are dismissed;

(3) defendants' preliminary objections raising insufficient specificity as to the constitutional issues raised in plaintiffs' complaints are sustained with leave to plaintiffs to file within thirty (30) days amended complaints raising constitutional challenges to Ordinance No. 45 and/or to the General County and Second Class County Assessment Laws;

(4) defendants' preliminary objections to plaintiffs' complaints raising claims regarding the methods of valuing property are overruled; and

(5) a status conference will be held on March 27, 2006 at 10 AM o'clock.

BY THE COURT:



 WETTICK, A.J.



County Assessment Information

State Tax Equalization Board

County

- Market Values
- Common Level Ratio
- About Us
- Contact Us
- Other Links
- Home

County	Name	Phone	Ext.	Fax	Email	Predetermined Ratio	Dispersion Coefficient	Price Related Differential	Reassessment Date	Filing Deadline
ADAMS	Barbara Weiler, CPE	(717) 337-9837	-	(717) 334-2081	bweiler@cc.pa.net	50.00%	24.09	1.03	1991	Sept. 1
ALLEGHENY	Mark Richard, CPE	(412) 473-4391	-	(412) 350-3371	richardm@adelphia.net	100.00%	20.14	1.08	2001	April 30
ARMSTRONG	Michael A. Renosky, CPE	(724) 548-3489	-	(724) 548-3335	matenosky@co.armstrong.pa.us	50.00%	30.69	1.15	1997	Sept. 1
BEAVER	Mike Kohlman, CPE, IFAS	(724) 728-5700	338	(724) 728-0182	mikohlman@co.beaver.pa.us	50.00%	38.06	1.24	1982	Sept. 1
BEDFORD	Melissa Roy, CPE	(814) 823-4842	-	(814) 823-4834	queemb15522@yahoo.com	100.00%	43.35	1.22	2001	Sept. 1
BERKS	Duane Reahlich, CPE	(610) 478-8282	-	(610) 478-8281	drahlich@mail.countyofberks.com	100.00%	19.41	1.08	1984	Aug. 1
BLAIR	Charles McGrain, CPE	(814) 683-3110	-	(814) 683-3033	alchlink@mail.bradfordco.org	50.00%	32.16	1.03	1958	Sept. 1
BRADFORD	Mary Kay Abell, CPE	(570) 265-1714	-	(570) 265-1728	not available	50.00%	28.27	1.08	1989	Sept. 1
BUCKS	Richard Brosius, CPE	(215) 348-6228	-	(215) 348-6225	not available	100.00%	24.48	1.01	1972	Aug. 1
BUTLER	Edward M. Rupert, CPE	(724) 284-5323	-	(724) 284-6430	erupert@co.butler.pa.us	75.00%	37.07	1.08	1989	Aug. 31
CAMBRIA	Sandra Difrancesco	(814) 472-5440	454	(814) 472-6573	edifrancesco@co.cambria.pa.us	100.00%	57.32	1.23	1972	Sept. 1
CAMERON	Richard Bauer	(814) 488-0723	-	(814) 486-1139	camcoassessment@adelphia.net	50.00%	44.81	1.28	1986	Sept. 1
CARBON	Steve Yurchak	(670) 325-5234	-	(570) 325-3622	not available	50.00%	35.21	1.13	2001	Sept. 1
CENTRE	Mark Kellerman, CPE	(814) 355-6721	-	(814) 355-6747	mikeller@co.centre.pa.us	50.00%	18.41	1.02	1985	Sept. 1
CHESTER	Robert F. McRae	(610) 344-6005	-	(610) 344-5902	mcrare@chesco.org	100.00%	17.97	1.02	1988	Aug. 1
CLARION	Carol Weaver, CPE	(814) 228-4000	2300	(814) 228-6088	assessco@co.clarion.pa.us	75.00%	47.12	1.14	1988	Sept. 1
CLEARFIELD	Mary Anne Weadock, CPE	(814) 765-2641	1128	(814) 765-2640	cead@clearfieldco.org	25.00%	43.53	1.26	1989	Sept. 1
COLUMBIA	Keith L. Yearick, CPE	(570) 883-4034	-	(570) 883-4242	kyearick@co.columbia.pa.us	80.00%	40.84	1.18	1985	Sept. 1
CRAWFORD	David Good, CPE	(610) 388-5645	-	(570) 388-5646	dgood@co.crawford.pa.us	50.00%	28.72	1.07	1982	Sept. 1
CUMBERLAND	Joseph J. Galbo, III	(814) 333-1151	-	(814) 337-0467	jgalbo@co.cumberland.pa.us	75.00%	38.79	1.14	1971	Sept. 1
DAUPHIN	Bonnie Mahoney, CPE	(717) 240-6361	-	(717) 240-6354	bmaahoney@ccpa.net	100.00%	13.79	1.00	2001	Sept. 1
DELAWARE	Steve Howe, CPE	(717) 255-2735	-	(717) 257-1522	shawe@dauphinco.org	100.00%	18.61	1.04	2002	Aug. 1
ELK	John Vanzelei	(610) 891-4879	-	(610) 891-4883	vanzelei@co.delaware.pa.us	100.00%	25.72	1.11	2000	Aug. 1
ERIE	John M Samick, CPE	(814) 778-5336	-	(814) 772-0092	jsamick@elkcoas.net	20.00%	55.78	1.27	1984	Sept. 1
FAYETTE	James A. Herick, CPE	(814) 451-8225	-	(814) 451-6094	jenick@co.fayette.pa.us	100.00%	20.89	1.05	2003	Aug. 1
FOREST	Scott Henry, CPE	(724) 430-1350	-	(724) 430-1365	shenry@co.forest.pa.us	100.00%	31.41	1.12	2003	Sept. 1
FRANKLIN	Gary L. Martin, CPE	(814) 755-8837	-	(814) 755-8837	slmartin@co.franklin.pa.us	75.00%	54.49	1.35	1974	Sept. 1
FULTON	Mary Lou Rudolph, CPE	(717) 281-3801	-	(717) 284-5218	assessment@co.fulton.pa.us	100.00%	32.38	1.07	2001	Sept. 1
GREENE	H. John Frazier, CPE	(717) 485-3208	-	(717) 485-3411	frazier@co.green.pa.us	100.00%	24.11	1.04	1980	Sept. 1
HUNTINGDON	Kenneth Tucker	(724) 862-5211	-	(724) 852-5327	assessment@pa.net	100.00%	31.51	1.16	2003	Sept. 1
INDIANA	Martin R. Medveiz, CPE	(814) 843-1000	-	(814) 843-8152	medveiz@co.indianacounty.org	40.00%	46.30	1.21	1978	Sept. 1
JEFFERSON	Kimberly Powell, CPE	(724) 465-3813	-	(724) 465-3853	assessment@jeffco.org	75.00%	45.22	1.15	1988	Sept. 1
JUNIATA	John Brodich	(814) 849-1526	-	(814) 849-1838	jeffcoassmt@jeffco.org	100.00%	54.11	1.20	1986	Sept. 1
LACKAWANNA	Eugene Dovich, CPE	(717) 436-7740	-	(717) 436-7756	brodich@co.juniata.pa.us	100.00%	53.35	0.97	2003	Sept. 1
LANCASTER	Phil Rainey, CPE	(570) 863-6728	-	(570) 863-6385	not available	100.00%	65.09	1.32	1973	Sept. 1
		(717) 289-8381	-	(717) 289-8376	raineyp@co.lancaster.pa.us	100.00%	17.02	1.08	1987	Aug. 1

LAWRENCE	Mary S. Buliano, CPE	(724) 856-2191	-	(724) 652-9646	mbuliano@co.lawrence.pa.us	100.00%	26.75	1.10	2003	Sept. 1
LEBANON	Daniel Seaman, CPE	(717) 274-2801	2250	(717) 274-8094	DSeaman@lebanon.org	100.00%	35.47	1.11	1972 *	Sept. 1
LEHIGH	Michael L. Martucci, CPE	(610) 782-3049	-	(610) 820-3380	michaelmartucci@lehighcounty.org	50.00%	21.93	1.08	1991	Aug. 1
LUTZERNE	Anthony Ali, CPE	(570) 825-1869	-	(570) 825-1783	anthony.ali@luzernecounty.org	100.00%	57.06	1.17	1965	Aug. 31
LYCOMING	James Carpenter, CPE	(570) 327-2301	-	(570) 327-2309	jim.carpenter@lco.org	100.00%	16.22	1.03	1988	Sept. 1
MCKEAN	Angelina S. Pinner, CPE	(614) 887-3208	-	(614) 887-2242	not available	100.00%	19.52	1.17	1998	Sept. 1
MERCER	Michael P. DeForest, CPE	(724) 682-3800	2505	(724) 662-1530	mdeforest@mc.co.mercer.pa.us	100.00%	43.52	1.38	2002 *	Sept. 1
MIFLIN	Merry Bratton	(717) 248-5763	-	(717) 248-5465	mbratton@miflinmail.com	50.00%	24.22	1.11	1999	Sept. 1
MONROE	Thomas J. Hill, CPE	(570) 517-3133	-	(570) 420-3428	thill@co.monroe.pa.us	25.00%	35.39	1.13	1988	Sept. 1
MONTGOMERY	Thomas N. Brauner, CPE	(610) 278-3770	-	(610) 278-3560	brauner@mail.montco.pa.us	100.00%	17.58	1.07	1988	Sept. 1
MONTGOMERY	Kathleen M. Shuler, CPE	(570) 271-3006	-	(570) 271-3088	kshuler@montco.pa.us	100.00%	47.35	1.04	1994	Sept. 1
NORTHAMPTON	Mark Santoro, CPE	(610) 558-3141	-	(610) 558-3101	msantoro@northamptoncounty.org	50.00%	20.85	1.09	1995	Sept. 1
NORTHAMPTON	Mike Diehl, CPE	(570) 888-4113	-	(570) 988-4576	mdiehl@northampton.org	100.00%	54.65	1.25	2001 *	Sept. 1
PERRY	Randy Waggoner	(717) 582-2131	4118	(717) 582-5162	rwaggoner@perryco.pa.us	100.00%	25.41	1.07	2001	Sept. 1
PHILADELPHIA	Eugene P. Davey, CAE/CPE	(215) 686-4371	-	(215) 686-9223	eugene.davey@phila.gov	32.00%	37.97	1.17	On Going	Oct. 1
PIKE	Walter Pigg, CPE/CRA	(570) 286-5836	-	(570) 286-3537	wypigg@pikeco.pa.us	25.00%	50.78	1.37	1998 *	Sept. 1
POTTER	Joseph F. Lewis, Jr. CPE	(814) 274-0488	-	(814) 274-3356	jpotter@co.potter.pa.us	100.00%	48.88	1.20	2002 *	Sept. 1
SCHUYLKILL	Michael Poslick, CPE	(570) 828-1025	-	(570) 828-1005	poslick@co.schuylkill.pa.us	60.00%	33.57	1.13	1997	Sept. 1
SNYDER	Kimbra A. Neper, CPE	(570) 837-4215	-	(570) 837-0392	mposlick@co.snyder.pa.us	75.00%	40.86	1.11	1997	Sept. 1
SOMERSET	John Riley, Jr., CPE	(814) 445-1536	-	(814) 445-1592	kriley@co.somerset.pa.us	50.00%	34.06	1.20	1998	Sept. 1
SULLIVAN	Kristin Shultz, CPE	(570) 946-5061	-	(570) 946-4213	kschultz@co.sullivan.pa.us	100.00%	29.60	1.13	1988	Sept. 1
SUSQUEHANNA	Jennifer Plaskoff, CPE	(570) 278-4800	-	(570) 278-9288	not available	50.00%	30.33	1.15	1994	Sept. 1
TIOGA	Deborah Crawford	(570) 724-8117	-	(570) 723-8118	lcassess@co.tioga.pa.us	100.00%	24.75	1.06	2002	Sept. 1
UNION	George Zayn, CPE	(570) 524-8812	-	(570) 524-8819	not available	50.00%	33.28	1.07	1993	Sept. 1
VERMILION	Robert Cox, CPE	(814) 432-9516	-	(814) 432-9520	rcox@co.vermilion.pa.us	100.00%	33.76	1.10	2001	Sept. 1
WARREN	Jerry L. Jespersen, CPE	(814) 728-3422	-	(814) 723-3472	jespersen@warren-county.net	50.00%	31.34	1.11	1989	Sept. 1
WASHINGTON	Robert Neil, CPE	(724) 228-6854	-	(724) 250-4675	neil@co.washington.pa.us	25.00%	42.80	1.12	1981 *	Sept. 1
WAYNE	John F. Nolan, CPE	(570) 253-5970	220	(570) 253-5418	nolan@co.wayne.pa.us	100.00%	74.63	1.37	1972	Sept. 1
WESTMORELAND	Phillip B. Light, CPE	(724) 830-3411	-	(724) 830-3852	plight@co.westmoreland.pa.us	100.00%	53.70	1.15	1872	Sept. 1
WYOMING	Eric A. Brown, CPE	(570) 836-3200	261	(570) 836-5787	ebrown@wyco2a.com	50.00%	31.05	1.10	1987	Aug. 31
YORK	E. John Fedor	(717) 771-8232	-	(717) 771-4851	fedor@york-county.org	100.00%	18.88	1.04	1988	Aug. 1

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