

Bill No. 1535-04

No. 32-04-OR

## AN ORDINANCE

Ordinance of the County of Allegheny County, Commonwealth of Pennsylvania, amending § 209.11, "Incorrect assessments; administrative corrections," of the Administrative Code to provide that, upon request to the Department of Property Assessment by the property owner, an assessor shall conduct an onsite examination of the outside and, if so directed, the inside of the property.

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

### SECTION 1.

§ 209.11 of the Administrative Code is amended as follows:

**§ 209.11. Incorrect assessments; administrative corrections.**

Whenever, through factual, mathematical or clerical error, an incorrect assessment is made it shall be corrected by the Office of Property Assessment through the Chief Assessment Officer. If taxes are paid on such incorrect assessment, the Office of Property Assessment, upon discovery of such error and correction of the assessment, shall so inform the appropriate taxing bodies. The County shall make a refund to the taxpayer or taxpayers for the period of the error or six years, whichever is less, from the date of application for refund or discovery of such error by the Office of Property Assessments.

Furthermore, in accordance with the Office of Property Assessment procedures, the Office shall conduct site visits at the request of property owners to correct factual, mathematical, or clerical errors subject to the following conditions:

- A. Property owners shall be informed of their right to request a site visit when notified of an assessment;
- B. Site visits shall be requested in writing through the Office of Property Assessment by April 30 of each tax year;
- C. Requests for site visits shall not be granted while a property is the subject of the formal appeal process for that year;
- D. Upon request by the property owner, the following conditions will be considered to determine whether an assessor shall be sent to the property for a site visit:

- (1) Whether an assessor had previously visited the home within the last three years; and
- (2) Whether the data is objectively factual and deemed by the assessor to be significant to property value such as building grade and/or square footage of land and/or building;
- E. Site visits will be conducted and updates will be made to the system during the third and fourth quarter of each taxing year;
- F. Nothing herein shall preclude the existing right of a property owner to appeal his or her assessment value.

**SECTION 2.**

This ordinance shall take effect January 1, 2005.

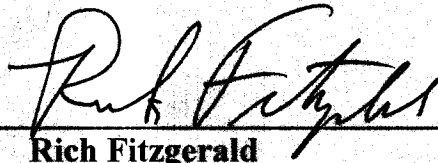
**SECTION 3.** *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

**SECTION 4.** *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*

**SPONSORED BY COUNCIL MEMBER WAYNE FONTANA**

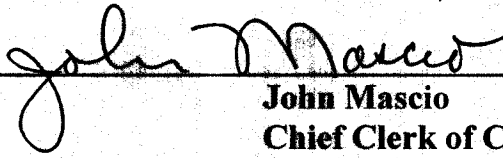
Enacted in Council, this 7<sup>th</sup> day of September, 2004

Council Agenda No. 1535-04



**Rich Fitzgerald**  
President of Council

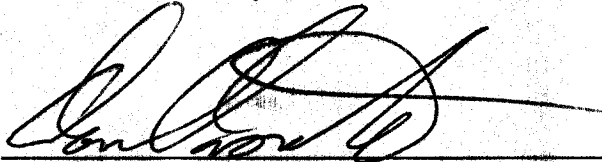
Attest:



**John Mascio**  
Chief Clerk of Council

Chief Executive Office September 8, 2004

Approved:



**Dan Onorato**  
Chief Executive

Attest:



**Donna Beltz**  
Executive's Secretary