

Bill No. 1033-03

No. 06-03-OR

## ***AN ORDINANCE***

An ordinance amending the Administrative Code of the County of Allegheny, Commonwealth of Pennsylvania, by providing that Chapter 205 relating to the Property Assessment Oversight Board be deleted in its entirety, abolishing said board; by providing that Chapter 207.06 relating to Rules and Regulations for appeals be amended to provide for an explanation of any change in assessment to be included in disposition notices; and by providing that a Chapter 210 relating to Assessment Standards and Practices be established within the Administrative Code.

**WHEREAS**, the Administrative Services Committee, the Administration, the Chief Assessment Officer, the Manager of the Office of Property Assessments and the Chairman of the Appeals and Review Board have discussed numerous improvements to the County's assessment system throughout the past year and have worked diligently to research, review and amend legislation before the committee; and

**WHEREAS**, the functions of the Oversight Board are considered to be ceremonial with no real purpose or value to the taxpayers of Allegheny County and responsibilities assigned to that body may easily be assumed by the Office of Property Assessments and the Chief Assessment Officer; and

**WHEREAS**, the purpose of the Board of Property Assessment, Appeals and Review is to provide a timely, affordable and effective forum for resolving questions of real estate assessed value and such information or explanation for subsequent change to value are readily available internally and should also be provided to the interested parties along with the disposition notice; and

**WHEREAS**, on February 8, 2002, the Court of Common Pleas of Allegheny County issued an opinion and order which authorized the County of Allegheny to implement certain changes in the County's property tax assessment system; and

**WHEREAS**, it is the desire of County Council, in cooperation with the Chief Executive, to continue to improve the administration and operation of the property tax assessment system in Allegheny County.

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

**Section 1. DELETION OF CHAPTER 205, ARTICLE II OF THE ADMINISTRATIVE CODE**

**Section 1. DELETION OF CHAPTER 205, ARTICLE II OF THE  
ADMINISTRATIVE CODE**

- A. Article II, Chapter 205 of the Administrative Code of Allegheny County is deleted in its entirety. Upon its deletion, the Property Assessment Oversight Board shall be abolished.
- B. The duties of the Property Assessment Oversight Board shall be assumed by the Chief Assessment Officer until such time as other standards are established.

**~~Section 1. AMENDMENT OF CHAPTER 207, ARTICLE II OF THE  
ADMINISTRATIVE CODE~~**

- ~~A. Article II, Chapter 207, Section 207.02 is deleted in its entirety.~~
- ~~B. Article II, Chapter 207, Section 207.03 shall be renumbered as Section 207.02.~~
- ~~C. Article II, Chapter 207, Section 207.04 shall be renumbered as Section 207.03.~~
- ~~D. Article II, Chapter 207, Section 207.05 shall be renumbered as Section 207.04.~~
- ~~E. Article II, Chapter 207, Section 207.06 is amended to read as follows:~~

~~**Section 207.06 Rules and Regulations for Appeals**~~

~~The Appeals Board shall adopt rules and regulations for hearing and disposition of the following appeals:~~

- ~~A. Assessment appeals of the County certified valuation of real property;~~
- ~~B. Appeals regarding the tax exempt status of real property based upon applicable laws;~~
- ~~C. Appeals of catastrophic loss values set by the Office of Property Assessment, through the Chief Assessment Officer;~~
- ~~D. Appeals of preferential assessments made by the Office of Property Assessment, through the Chief Assessment Officer, pursuant to the Pennsylvania Farmland and Forest Land Assessment Act (Clean and Green Law);~~
- ~~E. Appeals from reassessments and exemptions under the Local Economic Revitalization Tax Assistance Act;~~

~~F. Appeals from reassessments and exemptions under the New Home Construction Local Tax Abatement Act;~~

~~G. Appeals from assessments of property under the Public Utility Realty Tax Act; and~~

~~The rules and regulations adopted by the Appeals Board shall include, but not necessarily be limited to, procedures for filing, scheduling and hearing appeals; required notices and postponement of hearings; rules of evidence governing such appeals; the methodology by which appeals decisions are to be made by the Appeals Board; and the format and content of the Appeals Board's appeal decisions.~~

~~The Appeals Board may modify or amend its rules. Notification of any changes must be made to the President of County Council and the Chief Executive. County Council will have thirty (30) days from receipt to resolve that the changes shall not go into effect. If Council does not pass such a resolution within the thirty (30) days, the changes will take effect.~~

**~~F. Article II, Chapter 207, Section 207.07 is amended to read as follows:~~**

~~**Section 207.07**~~ ~~**Powers and Duties of Appeals Board**~~

~~The new Appeals Board shall have the power and its duty shall be to:~~

~~A. Hear all cases of appeals from assessments and tax exemption status determination in accordance with its rules and regulations governing appeals as provided in 207.06 of this Administrative Code;~~

~~B. Contract, if necessary to fulfill its duties, with hearing officers to hear cases of appeals from assessments and tax exempt status determinations; in accordance with its rules and regulations as provided in Section 207.06 of this Administrative Code, and in which case such hearing officers shall:~~

~~1. In the case of hearings related to commercial and complex multi-family properties, be State Certified General Appraisers or have equivalent professional appraisal experience;~~

~~2. In the case of hearings related to residential properties, be State Certified General or State Certified Residential Appraisers or be real estate industry professionals or lawyers with residential valuation expertise;~~

~~3. Disclose all property in which they have any ownership or business interest; and~~

~~4. Recuse themselves from any decision regarding the taxable value of property in which they have any ownership or business interest.~~

~~C. Render decisions of appeal hearings;~~

~~D. Hear and decide all appeals of the Office of Property Assessments' determination concerning the tax exempt status of any property;~~

~~E. Provide reports of hearings for distribution to the entire Appeals Board. Reports shall include, but not be limited to, findings of fact, conclusions of law and a recommendation to the Appeals Board;~~

~~F. Ensure access to public records regarding assessments in accordance with Article X, Section 5 of the Charter;~~

~~G. Perform and exercise such other powers and duties as may be conferred or imposed upon it by applicable Law and the provisions of this Administrative Code;~~

~~H. Adopt Rules and Regulations, within six (6) months of formation, consistent with applicable laws; and~~

~~I. Report annually to the Chief Executive and County Council regarding the activities of the Appeals Board.~~

**G. Article II, Chapter 207, Section 207.08 is amended to read as follows:**

~~Section 207.08~~      **Filing of Appeals**

~~Appeals and exemption applications may be filed through March 31, provided however, that if March 31<sup>st</sup> in any succeeding year is a Saturday, Sunday or legal holiday, then appeals may be filed with the Appeals Board until the close of business on the next business day of the year in which the assessment was certified, except for the 2001 tax year in which appeals may be filed on or before June 1, 2001. So long as an appeal remains pending before the Appeals Board, the appeal will also constitute an appeal for any assessment subsequent to the filing of such appeal and prior to the determination of the appeal by the Appeals Board. If an appeal extends into successive years, the Appeals Board shall determine the market value for each tax year in question.~~

~~H. Article II, Chapter 207, Section 207.09 is deleted from Chapter 207 in its entirety and moved to Chapter 209, Section 209.07.~~

~~I. Article II, Chapter 207, Section 207.10 is amended to read as follows:~~

~~Section 207.10      Effect of Appeal: Refunds~~

~~A. No appeal taken from any assessments made shall affect the validity of any taxes assessed, nor shall it prevent the collection of the taxes based upon the assessment if such assessment shall thereafter be reduced, and exoneration shall be granted for the property amount to equalize such reduction, if the taxes based upon such assessment have not been paid, and if the taxes based upon such assessment have been paid, the excess taxes collected shall be refunded to the person having made such payment. Such refund, except as provided in subsection B, shall be made within thirty (30) days after the taxing body has been notified by mail by the Appeals Board of the reduction made in the assessment by the Appeals Board or by the court, and such refunds shall include interest at the legal rate commencing one (1) year after the date of the receipt by the taxing bodies of the mailed reduction notice from the Appeals Board. No such appeal shall operate to relieve the appellant from liability for accrued interest and penalties on any unpaid taxes based upon the assessment as finally established.~~

~~B. The Appeals Board shall present to County Council quarterly reports of revisions in assessments. Such reports shall include, at a minimum, the property location and dollar amount of all revisions.~~

~~J. Article II, Chapter 207, Section 207.11 shall be renumbered as Section 207.09.~~

~~K. Article II, Chapter 207, Section 207.12 shall be renumbered as Section 207.10.~~

~~Section 2.      AMENDMENT OF CHAPTER 209, ARTICLE II OF THE  
ADMINISTRATIVE CODE~~

~~A. Article II, Chapter 209, Section 209.01 is amended to read as follows:~~

~~Section 209.01      Function of the Office of Property Assessments~~

~~The Office of Property Assessment, through the Chief Assessment Officer, shall make and supervise the making of all assessments and valuations of all subjects of real property taxation and make the determination of tax exempt status for any parcel of real property. The Office of Property Assessment, through the Chief Assessment Officer, shall also make such other assessment and exemption determinations as required by other applicable laws. The Chief Assessment~~

Officer shall play a key role by providing technical expertise, experience and knowledge to accomplish all these functions.

**~~B. Article II, Chapter 209, Section 209.02 is amended to read as follows:~~**

~~**Section 209.02**~~ ~~**Organizational Location of Office of Property**~~  
~~**Assessments**~~

~~The Office of Property Assessments shall be in the Executive Branch of County government.~~

**~~C. Article II, Chapter 209, Section 209.03 is amended to read as follows:~~**

~~**Section 209.03**~~ ~~**Compliance with County Procedures**~~

~~All employees of the Office of Property Assessment shall abide by the Accountability, Conduct and Ethics Code, by the County fiscal procedures set forth in Article VIII of this Administrative Code, by the purchasing policy and procedures set forth in Article IX of this Administrative Code and by the personnel procedures set forth in Article X of this Administrative Code.~~

**~~D. Article II, Chapter 209, Section 209.04 is amended to read as follows:~~**

~~**Section 209.04**~~ ~~**Responsibilities of the Office of Property Assessment**~~

~~The Office of Property Assessment shall:~~

- ~~A. Establish internal policies, practices and procedures within a time period deemed prudent in order to implement and maintain a computer assisted mass assessment system in the County;~~
- ~~B. Ensure that notices of changes in assessments based on the Office's monthly determinations of assessments on new or improved property are sent to all taxing jurisdictions within thirty (30) days;~~
- ~~C. Serve as the County's contact with the community, individuals and taxing bodies for information and complaints, other than appeals, about assessment policies and practices;~~
- ~~D. Maintain the established lot and block system;~~
- ~~E. Ensure the establishment and maintenance of records of an adequate description of properties to assist in the determination of the value of those properties, and to permit inspection thereof by the public at all times during office hours;~~

~~F. Make the determination as to whether property shall be exempt from real estate taxation after recommendation by the Chief Assessment Officer and consultation with the County Law Department;~~

~~G. Ensure the defense of assessed values in coordination with the Chief Assessment Officer. The Manager of the Office of Property Assessment may direct an assessor(s) to be present at any appeal hearing to defend the assessed value;~~

~~H. Ensure the maintenance in its office records, electronic or otherwise, of the present valuation of all real property, including all additions thereto and changes thereof;~~

~~I. Receive from the Recorder of Deeds a report of every deed or conveyance of land entered in the office for recording, which record shall set forth the following information, to wit: The recording date of the deed or conveyance, the names of the grantor and grantee in the deed, the location of the property as to city, borough, ward, town, or township mentioned. It shall be the further duty of the Recorder at intervals to file the aforesaid report in the Office of Property Assessments together with a certificate appended thereto that such record is correct;~~

~~J. Prepare and maintain manuals and other necessary guidelines consistent with nationally recognized standards to perpetuate a current inventory of all properties within the County;~~

~~K. Ensure access to public records regarding assessments in accordance with Article X, Section 5 of the Charter;~~

~~L. Perform such other duties as may be assigned or delegated by the County Manager in consultation with the Oversight Board;~~

~~M. Administer all abatement programs, including special acts; and~~

~~N. Process and schedule all appeals for the Appeals Board.~~

**~~E. Article II, Chapter 209, Section 209.05 is amended to read as follows:~~**

**~~Section 209.05 Chief Assessment Officer: Duties & Responsibilities~~**

~~The Chief Assessment Officer shall be an IAAO Certified Assessment Evaluator (CAE) or hold the highest ranking Commonwealth appraiser's license. The Chief Assessment Officer shall have had a minimum of ten (10) years of progressively responsible professional experience in the management of property valuation.~~

~~The Chief Assessment Officer shall have a firm command of assessment and taxation practices. The Chief Assessment Officer shall be appointed by the County Manager with the unanimous consent of the Property Assessment Oversight Board. He/she shall perform the following duties and responsibilities:~~

- ~~A. Oversee the making of all assessments and make the final determination of the value of all subjects of taxation in accordance with law, ordinance and industry standards;~~
- ~~B. Ensure the revision and equalization of all such assessments and valuations;~~
- ~~C. Provide information as requested by the Oversight Board;~~
- ~~D. Deliver to the Oversight Board on behalf of the Office of Property Assessments a request for certification of values for properties in the County in the form and within the time period set forth in the County's Assessment Standards and Practices Ordinance;~~
- ~~E. Recommend to the County Council such elements of an Assessment Standards and Practices Ordinance as the Chief Assessment Officer deems appropriate;~~
- ~~F. Ensure that revisions and equalizations are done in accordance with law, ordinance and industry standards at the lowest cost per parcel;~~
- ~~G. Promulgate guidelines for use by County assessors in applying the cost approach, sales approach and income approach to property valuation as part of the County's computer-assisted mass appraisal system;~~
- ~~H. Provide advice and assistance in public relations efforts;~~
- ~~I. Assist in establishing policies and procedures for the Office of Property Assessment;~~
- ~~J. Set assessment values for properties which have suffered catastrophic losses; and~~
- ~~K. Supervise and direct the activities of the assessors;~~
- ~~L. Report on administrative matters to the County Manager through the Manager of the Office of Property Assessment and perform other administrative duties as assigned by the County Manager.~~



~~F. Article II, Chapter 209, Section 209.06 is amended to read as follows:~~

~~Section 209.06 Professional Requirements~~

~~Any assessor or appraiser hired in the Office of Property Assessment after the enactment of this Administrative Code who is involved in determining real property values shall, at a minimum, be a Certified Pennsylvania Evaluator or equivalent.~~

~~G. Article II, Chapter 209, Section 209.07 is deleted in its entirety, replaced with~~

~~Article II, Chapter 207, Section 207.09 and amended to read as follows:~~

~~Section 207.09 Catastrophic Loss~~

~~Persons who have suffered catastrophic losses to their property shall have the right to request an appropriate reduction in assessed valuation from the Office of Property Assessments. The new assessed value as determined by through the Office of Property Assessments may be appealed to the Appeals Board within the remainder of the County fiscal year in which the catastrophic loss occurred, or within six (6) months of the date on which the catastrophic loss occurred, whichever time period is longer. On appeal, the duty of the Appeals Board shall be to set the value of the property in the following manner: the value of the property before the catastrophic loss based on the percentage of the taxable year for which the property stood at its former value, added to the value of the property after the catastrophic loss, based on the percentage of the taxable year for which the property stood at its reduced value. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be included in the reassessment as herein described for that tax year. Any adjustment in an assessment pursuant to this Section: (1) shall be reflected by the appropriate taxing authorities in the form of a credit for the next succeeding tax year; or (2) upon application by the property owner to the appropriate taxing authorities, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing authorities. A reduction in assessed value for catastrophic loss due to inclusion or proposed inclusion of residential property on either the National Priority List under the Federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767), 42 U.S.C.A. §9601 *et seq.*, as amended, or the State Priority List under the act of October 18, 1988 (P.L. 756, No. 108), known as the Hazardous Sites Cleanup Act 35 P.S. §60201.101 *et seq.*, shall be in effect until remediation is completed. For purposes of this Section, the phrase "catastrophic loss" shall mean any loss due to mine subsidence, fire, flood~~

or other disaster which affects the physical state of the real property and which exceeds fifty percent (50%) of the market value or the real property prior to the loss. For purposes of this Section, the "catastrophic loss" shall also mean any loss which exceeds fifty per centum (50%) of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Hazardous Sites Cleanup Act and whose residential property is included or proposed to be included as residential property on:

1. The National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; and
2. The State Priority List by the Department of Environmental Resources under the Hazardous Sites Cleanup Act.

~~H. Article II, Chapter 209, Section 209.08 is deleted in its entirety.~~

~~I. Article II, Chapter 209, Section 209.09 is deleted in its entirety.~~

~~J. Article II, Chapter 209, Section 209.10 is deleted in its entirety.~~

~~K. Article II, Chapter 209, Section 209.11 is amended to read as follows:~~

~~Section 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 (6) years, whichever is less, from the date of application for refund or discovery of such error by the Office of Property Assessment.~~

~~L. Article II, Chapter 209, Section 209.12 shall be renumbered as Section 209.09.~~

~~M. Article II, Chapter 209, Section 209.13 is deleted in its entirety.~~

~~N. Article II, Chapter 209, Section 209.14 is deleted in its entirety.~~

**Section 32.      ESTABLISHMENT OF CHAPTER 210, ARTICLE II OF THE  
ADMINISTRATIVE CODE**

Chapter 210 is hereby added to the Administrative Code as follows:

**Chapter 210 – Assessment Standards and Practices**

**SUBCHAPTER A – PRELIMINARY**

**Section 210.01**      **Definitions**

- A. The following terms, when used in this Chapter or in Chapters 205, 207 or 209 of this Administrative Code shall, unless the context clearly indicates otherwise, or unless specifically redefined for purposes of a specific chapter, subchapter or section, have the following meanings:

**Actual Value** shall mean the same as market value or fair market value.

**Administrative Code** shall mean the administrative code mandated under the Allegheny County Home Rule Charter, Article IV, Section 6, adopted by County Council as Ordinance No. 8, effective June 20, 2000, and all subsequent amendments thereof, which provides a plan of organization, departmental structure and operation of County Government.

**Appeals Board** shall mean the Allegheny County Board of Property Assessment Appeals and Review created pursuant to Section 207.01 of the Administrative Code.

**Applicable Laws** shall mean the same as the definition of laws set forth in Section 101.03 of the Administrative Code.

**Arithmetic Mean** shall mean a measure of central tendency; the result of adding all the values of a variable and dividing by the number of values.

**Assessed Value** shall mean the value of an object of taxation arrived at by applying the established predetermined ratio to the valuation.

**Assessment** shall mean the same as assessed value.

**Assessment Progressivity (Regressivity)** shall mean an appraisal bias that high-value properties are appraised higher (or lower) than low-value properties in relation to market value.

**Assessment Roll** shall mean a list compiled by the Office of Property Assessments in paper or electronic form setting forth all taxable and exempt properties in the County for a tax year.

**Base Year** shall mean the year upon which real property market values are based for the most recent Countywide Reassessment 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 by the Office of Property Assessments and any changes by the Appeals Board shall be expressed in terms of such base year values.

**Business Day** shall mean the same as the definition set forth in Section 101.03 of the Administrative Code.

**CAMA** shall mean computer assisted mass appraisal.

**Catastrophic Loss** shall mean the same as the definition set forth in Section 207.09 of the Administrative Code.

**Central Tendency** shall mean the tendency of most kinds of data to cluster around some typical or central value such as the mean or median.

**Certification** shall mean the official declaration of the Chief Assessment Officer of the valuations 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.

**Chief Assessment Officer** shall mean the individual within the Office of Property Assessments who is vested with the responsibilities set forth in Section 209.05 of the Administrative Code. In the event that the position of Chief Assessment Officer is vacant, the Manager of the Office of Property Assessments shall fulfill the responsibilities until a replacement is confirmed.

**COD** shall mean coefficient of dispersion.

**Coefficient of Dispersion** shall mean the average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the term "coefficient of dispersion" shall mean the average percentage deviation from the median ratio.

**Common Level Ratio** shall mean the ratio of assessed value to current market value used generally in the County as last determined by the State Tax Equalization Board pursuant to the act of June 27, 1947 (P.L. 1046, No. 447), referred to as the State Tax Equalization Board Law, 72 P.S. §4656.1 *et seq.*

**Cost Approach** shall mean one of the three recognized methods of valuation under the laws of the Commonwealth of Pennsylvania for determining the actual value of property by calculating the cost to reproduce or replace the improvements made to land less depreciation and all forms of obsolescence.

**Countywide Reassessment** shall mean the setting of the actual value of every object of taxation within the County by the Office of Property Assessments by applying 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 Section 210.05.

**Established Predetermined Ratio** shall mean the ratio of assessed value to market value established in Section 210.03 of this Administrative Code and uniformly applied in determining the assessed value in any year.

**Fair Market Value** shall mean the same as market value.

**IAAO** shall mean the International Association of Assessing Officers.

**Income Approach** shall mean one of the three recognized methods of valuation provided under the laws of the Commonwealth of Pennsylvania for determining the actual value of property based upon the present value of the projected income produced by the property.

**Market Value** shall mean the price which a purchaser, willing but not obligated to pay, would pay an owner, willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied.

**Mean** shall mean the same as authentic mean.

**Median** shall mean a measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed

according to size; the authentic average of the central items in an even number of items similarly arranged.

**Method of Valuation** shall mean a manner for arriving at the actual value of property required by the laws of the Commonwealth of Pennsylvania.

**Objects of Taxation** shall mean all subjects to be valued and assessed and subject to taxation for all county, city, borough, town, township, home rule municipality or school district purposes included within the definition of real estate set forth in Section 5020-201(a) of the General County Assessment Law, 72 P.S. §5020-201(a) (2000) or any successor legislation. Object of taxation shall also mean the same as property.

**Office of Property Assessments** shall mean the County office created and vested with the functions set forth in Section 209.01 of the Administrative Code.

**Property** shall mean real estate or real property. Property shall also mean the same as the objects of taxation.

**PRD** shall mean price-related differential.

**Price-related Differential** shall refer to the mean divided by the weighted mean. In ratio studies, price-related differentials above 1.03 tend to indicate assessment regressivity and price-related differentials below 0.98 tend to indicate assessment progressivity.

**Progressivity** shall mean the same as assessment progressivity.

**Regressivity** shall mean the same as assessment regressivity.

**Sales Approach** shall mean one of the three recognized methods of valuation provided under the laws of the Commonwealth of Pennsylvania for determining the actual value of property through comparisons with comparable, recently sold properties.

**Spot Reassessment** shall mean the reassessment of a property or properties that is not conducted as part of a Countywide Reassessment and which creates, sustains or increases disproportionality among properties' assessed values.

**Taxing Body** shall mean any unit of local government or any school district within Allegheny County possessing the legal power to levy taxes on property.

**Valuation** shall mean the determination of the fair market value of property for the purpose of levying property taxes by all taxing bodies in Allegheny County.

**Variable** shall mean an item of observation that can assume various values, such as square feet, sales price or sales ratios.

- B. Except as otherwise provided in Subchapter A above, the definitions contained in the IAAO's Standard on Ratio Studies or any successor standard published by the IAAO are hereby incorporated in their entirety herein.

## **SUBCHAPTER B – VALUATION OF OBJECTS OF TAXATION**

### **Section 210.02**

#### **Valuation; Method of Valuation**

- A. It shall be the duty of the Chief Assessment Officer, through the Office of Property Assessments and 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 Section 210.04.
- B. In arriving at such value for an object of taxation, the Chief Assessment Officer shall consider 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 property within the County.
- C. In arriving at the actual value of an object of taxation, the Chief Assessment Officer shall consider, in conjunction with one another, the cost approach, the sales approach and the income approach. 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 lease hold estate as applicable.

### **Section 210.03**

#### **Established Predetermined Ratio; Common Level Ratio**

The Office of Property Assessments, at the direction of the Chief Assessment Officer, shall assess all objects of taxation within the County at a value based

upon one hundred percent (100%) of the actual value, subject to base year equalization in years between Countywide Reassessments, beginning with the Certification for the 2001 tax year and all succeeding tax years; provided however, that the Chief Assessment Officer through the Office of Property Assessments shall assess all objects of taxation within the County based upon a common level ratio whenever the use of a common level ratio in the County is required in order to conform with the requirements of the State Tax Equalization Law or other successor state laws.

**Section 210.04**

**Performance of Countywide Reassessment; Base Year Established**

- A. The Office of Property Assessments, at the direction of the Chief Assessment Officer, shall perform a valuation of all objects of taxation in the County, increasing or decreasing the same as in its judgment may seem proper, every three (3) years beginning with the 2003 tax year. The Office of Property Assessments, at the direction of the Chief Assessment Officer, shall perform this Countywide Reassessment by applying 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 Section 210.05.
- B. For purposes of determining actual value under Section 210.02, the valuation of objects of taxation as of the year of any Countywide Reassessment shall serve as the base year market value. Revisions of the assessment rolls made in the tax years between Countywide Reassessments shall be equalized in terms of such base year value.

**Section 210.05**

**Operation of CAMA System**

- A. The County's CAMA system shall be operated in accordance with the standards and practices set forth in the IAAO's "Standard on the Application of the Three Approaches to Value in Mass Appraisal" or any successor standard published by the IAAO.
- B. The Chief Assessment Officer, as soon as reasonably possible, shall:
  - 1. Prescribe guidelines for use by County assessors in applying the cost approach, sales approach and income approach as part of the County's CAMA system in determining the actual value of all objects of taxation within the County.



2. Prepare and maintain manuals and other necessary guidelines consistent with the IAAO Standard on the Application of the Three Approaches to Value in Mass Appraisal or any successor standard published by the IAAO, reflecting the standard methods and techniques to perpetrate a current inventory of the objects of taxation; and
3. Establish all other internal policies, practices and procedures to implement any and all aspects of the CAMA System for the determination of valuation of all objects of taxation in the County as part of a Countywide Reassessment.

**Section 210.06**

**Revisions of Assessment Roll Between Countywide Reassessments**

- A. The Office of Property Assessments, at the direction of the Chief Assessment Officer, shall, in the tax years between Countywide Reassessments, 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 which may have been omitted or any new property, improvements or objects of taxation which may have come into being since the last Countywide 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 valuations 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, at the direction of the Chief Assessment Officer, shall also revise assessments and valuations in the tax years between Countywide Reassessments 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, at the direction of the Chief Assessment Officer, shall also in the tax years between Countywide Reassessments 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 210.07**

**Spot Reassessment Prohibited**

Neither the Chief Assessment Officer nor the Office of Property Assessments shall engage in the practice of spot reassessment.

**SUBCHAPTER C – PERFORMANCE STANDARDS FOR COUNTYWIDE REASSESSMENTS**

**Section 210.08**

**Ratio Studies for Countywide Reassessment Required**

For all Countywide Reassessments performed after 2003, the Chief Assessment Officer shall conduct ratio studies. The ratio studies shall be performed prior to Certification of the Countywide Reassessment. Two ratio studies shall be performed: (1) a ratio study of the valuations of objects of taxation on a Countywide basis, hereinafter the Countywide Ratio Study; and (2) a ratio study of the valuations of objects of taxation within each taxing body of the County, including each ward within the City of Pittsburgh, hereinafter the Municipality Ratio Study.

**Section 210.09**

**Conduct of Ratio Studies**

The Chief Assessment Officers' ratio studies required under Section 210.08 above shall be conducted in accordance with the standards set forth in the IAAO's "Standard on Ratio Studies" or such successor standard published by the IAAO.

#### **Section 210.10**      **IAAO Ratio Studies Performance Standards**

The ratio studies described in Section 210.08 above shall be measured against the following IAAO Ratio Study Performance Standards:

<u>Type of Property</u>	<u>Measure of Central Tendency</u>	<u>COD</u>	<u>PRD</u>
Newer, more homogenous areas	0.90 – 1.10	10.0 or less	0.98 – 1.03
Older, heterogeneous areas	0.90 – 1.10	15.0 or less	0.98 – 1.03
Rural residential and seasonal Income-producing properties	0.90 – 1.10	20.0 or less	0.98 – 1.03
Larger, urban jurisdictions	0.90 – 1.10	15.0 or less	0.98 – 1.03
Smaller, rural jurisdictions	0.90 – 1.10	20.0 or less	0.98 – 1.03
Vacant land	0.90 – 1.10	20.0 or less	0.98 – 1.03
Other real and personal property	0.90 – 1.10	20.0 or less	0.98 – 1.03

As part of the Municipality Ratio Study, the Chief Assessment Officer shall determine the Performance Standards applicable to each taxing body within the County. The Countywide Ratio Study performed in conjunction with any Countywide Reassessment shall meet the IAAO Performance Standards for larger, urban jurisdictions.

#### **SUBCHAPTER D – CERTIFICATION OF THE VALUATION OF OBJECTS OF TAXATION**

For all Countywide Reassessments performed after 2003, the following procedure for Certification of said Countywide Reassessment is hereby established:

#### **Section 210.11**      **Certification of Countywide Reassessment**

- A. On or before the first day of February of the calendar year preceding the implementation of a Countywide Reassessment, the Chief Assessment Officer, shall perform a ratio study of the Countywide valuation of the objects of taxation. If the Countywide Ratio Study performed by the Chief Assessment Officer, in conjunction with the performance of a Countywide Reassessment indicates that the valuation of objects of taxation on a Countywide basis is within the Performance Standards set forth in Section 210.10, the Chief Assessment Officer shall submit the Countywide Ratio Study to the IAAO for verification that the study meets the IAAO ratio studies performance standards. The

Chief Assessment Officer will certify the assessment rolls upon receipt of this verification.

- B. If the Countywide Ratio Study performed by the Chief Assessment Officer, in conjunction with the performance of a Countywide Reassessment indicates that the valuation of objects of taxation on a Countywide basis is not within the Performance Standards set forth in Section 210.10, the Chief Assessment Officer shall immediately take such corrective measures and implement such equalization procedures deemed necessary by the Chief Assessment Officer to bring the valuation of objects of taxation on a Countywide basis within such Performance Standards. Upon completion of such corrective measures and equalization procedures necessary to bring the valuations of objects of taxation on a Countywide basis within the above Performance Standards, the Chief Assessment Officer shall submit the Countywide Ratio Study to the IAAO for verification that the study meets the IAAO ratio studies performance standards set forth in Section 210.10. The Chief Assessment Officer will certify the assessment rolls upon receipt of this verification.
- C. Copies of the certified assessment rolls will be provided to the Chief Executive and County Council. The rolls 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 taxable property broken down by municipality (and in the case of the City of Pittsburgh, by ward).
- D. **Notice of Certification**
  - 1. Upon certification of the assessment rolls, the Office of Property Assessments at the direction of the Chief Assessment Officer, shall provide copies of the 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.
  - 2. On or before the fifteenth day of February in the year preceding the implementation of a Countywide Reassessment, the Office of Property Assessments, at the direction 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 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 current tax year and the property's valuation on the assessment roll for the upcoming tax years covered by the Countywide Reassessment. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

E. **Appeals of Certified Valuations**

All appeals of certified valuations to be used in the next Countywide Reassessment shall be filed with the Appeals Board on or before the thirtieth of April; provided however, that if the thirtieth day of April is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day.

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

1. The Appeals Board shall meet for the hearing of appeals of certified valuations to be used for the next Countywide Reassessment and shall continue to meet for such purpose 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 valuation in accordance with applicable law.

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

1. When the Appeals Board has completed its hearings of appeals of certified valuations to be used in the next Countywide 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 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 Reassessment.

2. If the Appeals Board is unable to hear and act upon all appeals prior to the first day of December in the year preceding the implementation of the Countywide Reassessment, the valuation 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 Reassessment, 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.

**Section 210.12**

**Certification in Non-Countywide Reassessment Tax Years**

**A. Certification**

On or before the first business day of February of the preceding year, the Chief Assessment Officer shall certify the assessment rolls.

**B. Notice of Certification**

1. Upon Certification for a Non-Countywide Reassessment year, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the upcoming Non-Countywide Reassessment year 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.
2. Copies of the certified assessment rolls will be provided to the Chief Executive and County Council. The rolls 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 taxable property

broken down by municipality (and in the case of the City of Pittsburgh, by ward). The Chief Executive and County Council shall also include a statement from the Chief Assessment Officer that the assessment roll has been revised by any appeals and administrative corrections made pursuant to Section 209.08 of this Administrative Code or revised as deemed necessary and proper to equalize valuations from the base year.

3. If the value of an object of taxation is changed from the value in the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessments, 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 valuation. Such notice shall be mailed on or before the fifteenth day of February of the current tax year. 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 valuation on the assessment roll for the upcoming tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

**C. Appeals of Certified Valuations**

All appeals of certified valuations to be used in the upcoming Non-Countywide Reassessment shall be filed with the Appeals Board on or before the thirty-first day of March; provided however, that if the thirty-first day of March is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day.

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

1. The Appeals Board shall meet for the hearing of appeals of certified valuations to be used for the upcoming Non-Countywide Reassessment tax year and shall continue to meet for such purpose 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 valuation in accordance with applicable law.

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

1. When the Appeals Board has completed its hearings of appeals of certified valuations to be used in the upcoming Non-Countywide Reassessment tax year 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 Non-Countywide 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 valuation 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 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.



## **SUBCHAPTER E – TAX EXEMPTION**

### **Section 210.13**

#### **Exemptions from Taxation**

Property within the County shall not be subject to taxation by any taxing body if the property qualifies for exemption under Article VIII of the Pennsylvania Constitution, Section 5020-204 of the General County Assessment Law or other applicable laws.

### **Section 210.14**

#### **Application for Determination of Tax Exempt Status**

The Chief Assessment Officer, through the Office of Property Assessments, shall receive in the first instance: (1) all applications from a legal or equitable owner to have property declared exempt from taxation; and (2) all applications from a taxing body within which a property formerly determined to be exempt from property taxation is located that the property no longer meets the standards under Article VIII of the Pennsylvania Constitution, Section 5020-204 of the General County Assessment Law or other applicable laws for property tax exemption. The Chief Assessment Officer is directed to adopt reasonable rules and regulations governing the submission and consideration of applications for the grant or removal of property tax exempt status.

### **Section 210.15**

#### **Determination of Tax Exempt Status**

Based upon a review of the application for the grant or removal of tax exempt status and such other materials and information submitted by the legal or equitable owner or by the taxing body or bodies and after such consultation with legal counsel as deemed necessary and prudent, the Chief Assessment Officer shall make a determination concerning whether the property qualifies or continues to qualify for property tax exempt status. The staff of the Office of Property Assessments shall provide written notice of the determination of the property's tax exempt status to the legal or equitable owner of the property and to all taxing bodies within which the property is located.

### **Section 210.16**

#### **Appeal of Determination of Property Tax Exempt Status**

Any determination of the Chief Assessment Officer concerning whether a property qualifies or continues to qualify for property tax exempt status may be appealed to the Appeals Board by the legal or equitable owner of the property or by any taxing body within which the property affected by the grant or denial of property tax exempt status is located.

## **SUBCHAPTER F – MISCELLANEOUS**

**Section 210.17**

**Adoption of Rules Concerning Catastrophic Loss**

The Chief Assessment Officer shall promulgate, as soon as conveniently possible, rules and regulations for use in the consideration of requests for reduction of the valuation of objects of taxation as a result of catastrophic loss.

**Section 210.18**

**Adoption of Rules Concerning Incorrect Assessments**

The Chief Assessment Officer shall promulgate, as soon as conveniently possible, rules and regulations for use whenever the valuation of any object of taxation is discovered to have been made erroneously because of some factual, mathematical or clerical error.

**SUBCHAPTER G – TRANSITIONAL PROVISIONS**

To implement Countywide Reassessments every three (3) years beginning with the 2003 tax year, the following transitional provisions shall be applicable:

**Section 210.19**

**Special Transition Rules – Certification and Appeal  
Deadlines for the 2003, 2004 and 2005 Tax Years**

**A. Use of 2002 Countywide Reassessment in 2003 Tax Year**

The 2002 Countywide Reassessment performed by the Office of Property Assessments, at the direction of the Chief Assessment Officer, as modified by any appeals and administrative corrections made pursuant to Section 209.08 of this Administrative Code during the 2002 tax year and thereafter, shall be considered to be and shall be the property values used in the 2003 tax year.

**B. 2003 and 2004 Tax Years – Certification; Notice; Appeals**

**1. Certification**

On or before the second day of January in the 2003 and 2004 tax years, respectively, the Chief Assessment Officer shall certify the assessment rolls.

- a. Copies of these assessment rolls will be provided to the Chief Executive and County Council. The rolls 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 taxable property broken down by

municipality (and in the case of the City of Pittsburgh, by ward).

- b. The Chief Executive and County Council shall also, for the 2004 tax year, be provided with a statement from the Chief Assessment Officer that the assessment roll has been revised by any appeals and administrative corrections made pursuant to Section 209.08 of this Administrative Code; and has been revised as deemed necessary and proper to equalize valuations as of the 2003 base year.

**2. Notice of Certification**

- a. Upon Certification for the 2003 and 2004 tax years, respectively, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the upcoming tax year to each taxing body within the County.
- b. If the value of an object of taxation is changed from the value in the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall cause to be mailed 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 valuation. Such notice shall be mailed on or before the thirty-first day of January of the current tax year. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

**3. Appeals of Certified Valuations**

All appeals of certified valuations to be used in the 2003 and 2004 tax years, respectively, shall be filed with the Appeals Board on or before the thirty-first day of March in

the years 2003 and 2004, respectively; provided however, that if the thirty-first day of March is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day.

**C. 2005 Tax Year – Certification; Notice; Appeals**

**1. Certification**

- a. On or before the first day of April in 2004, the Chief Assessment Officer shall certify the assessment rolls for tax year 2005. Copies of these assessment rolls will be provided to the Chief Executive and County Council.

**2. Notice of Certification**

- a. Upon Certification for the 2005 tax year, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the 2005 tax year to each taxing body within the County.
- b. If the value of an object of taxation is changed from the value in the previous tax year and the owner has not been previously notified of such change, then the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall cause to be mailed 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 valuation. Such notice shall be mailed on or before the first day of May, 2004. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

**3. Appeals of Certified Valuations**

All appeals of certified valuations to be used in the 2005 tax year shall be filed with the Appeals Board on or before the thirtieth day of June, 2004; provided however, that if the thirtieth day of June, 2004 is not a business day as defined under this Administrative Code, then appeals may be filed until the close of business on the next business day.

**SECTION 43**

*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 54**

*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. Ordinance No. 23-02 is repealed in its entirety.*

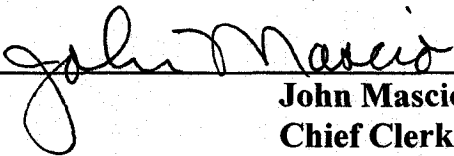
Enacted in Council, this 4<sup>th</sup> day of March, 2003,

Council Agenda No. 1033-03

  
James E. Simms


President of Council

Attest:

  
John Mascio

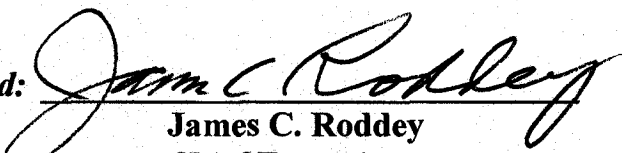
Chief Clerk of Council

Approved as to form:

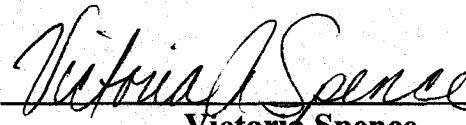
  
Charles P. McCullough  
County Solicitor

Chief Executive Office March 11, 2003.

Approved:

  
James C. Roddey  
Chief Executive

Attest:

  
Victoria Spence  
Executive's Secretary