

Bill No. 1341-03

No. 56-03-OR

## AN ORDINANCE

Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Section 207.09 of the Administrative Code, entitled Catastrophic Loss, to provide that a reduction in the valuation of real properties which suffer a catastrophic loss is available during the tax year in which a catastrophic loss occurs.

**WHEREAS**, Section 207.09 of the Administrative Code provides for a reduction in the assessed valuation of property which has suffered a catastrophic loss in the next succeeding tax year; and

**WHEREAS**, it is the desire of County Council to amend Section 207.09 of the Administrative Code to provide for a tax refund or tax reduction in the same tax year in which a catastrophic loss occurs.

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

### **Section 1. AMENDMENT OF SECTION 207.09 OF THE ADMINISTRATIVE CODE**

Section 207.09 of the Administrative Code is amended to read as follows:

#### **§ 207.09 Catastrophic loss.**

~~Persons~~ Property owners who have suffered catastrophic losses to their real 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~~ Such request for an appropriate reduction in valuation shall be filed with the Office of Property Assessments ~~may be appealed to the Appeals Board~~ within the remainder of the County fiscal calendar year in which the catastrophic loss occurred, or within six months of the date on which the catastrophic loss occurred, whichever time period is longer. On appeal, the duty of the Appeals Board Upon receipt of a request for a reduction in valuation due to catastrophic loss, the Chief Assessment Officer shall be to set the establish a new value of the property in the following manner: the value of the property before the catastrophic loss based on the percentage of the taxable calendar 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 calendar year for which the property stood or will stand at its reduced value. Property owners who are dissatisfied with the new value of the property as determined by the Chief Assessment Officer shall have thirty (30) days from the date of the Chief Assessment Officer's determination of the new value to appeal such

determination to the Appeals Board. Any property improvements made subsequent to the catastrophic loss in the same calendar year shall not be included in the reassessment- revaluation as herein described for that tax-calendar year. Any adjustment in an assessment the valuation of real property pursuant to this section:

A. Shall shall be reflected by the appropriate taxing authorities in the form of a credit for the next succeeding tax year; or as follows:

- (1) If a tax notice for the real property which suffered the catastrophic loss either has not been issued by the appropriate taxing authorities or has not been paid by the property owner, then a new tax notice for such property shall be prepared and the taxes due and owing on the property which suffered the catastrophic loss shall be calculated and paid by the property owner based upon: (a) the percentage of the calendar year that the property stood at its value before the catastrophic loss; and (b) the percentage of the calendar year that the property stood or will stand at its value after the catastrophic loss;
- (2) If a tax notice for the real property which suffered the catastrophic loss was issued and paid prior to the occurrence of the catastrophic loss, then the appropriate taxing authorities shall issue a refund of taxes paid to the property owner based upon: (a) the percentage of the calendar year that the property stood at its value before the catastrophic loss; and (b) the percentage of the calendar year that the property stood or will stand at its value after the catastrophic loss.

B. 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 50% of the market value of the real property prior to the loss. For purposes of this Section, the "catastrophic loss" shall also mean any loss which exceeds 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.

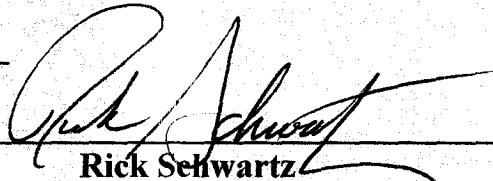
**SECTION 2.** *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

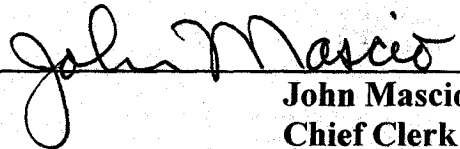
**SECTION 3.** *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*

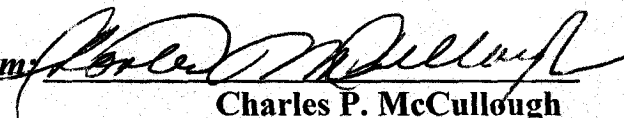
**SPONSORED BY COUNCIL MEMBERS JABBOUR, FONTANA, MARTONI AND SCHWARTZ**

Enacted in Council, this 5<sup>th</sup> day of November, 2003

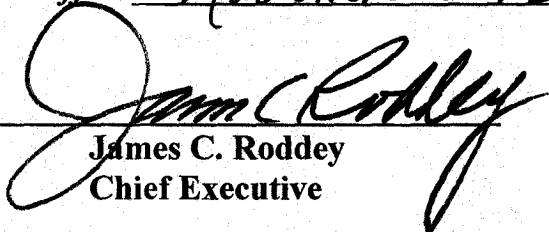
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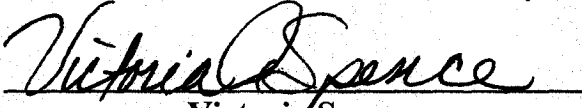
  
Rick Schwartz  
President of Council

Attest:   
John Mascio  
Chief Clerk of Council

Approved as to form:   
Charles P. McCullough  
County Solicitor

Chief Executive Office November 12, 2003

Approved:   
James C. Roddey  
Chief Executive

Attest:   
Victoria Spence  
Executive's Secretary