

Bill No. **2284-06**

No. **01-06-OR**

AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Paragraph C of Section 210.17 of Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to extend the time period for the filing of appeals for the 2006 Tax Year.

WHEREAS, Paragraph C of Section 210.17 of Article 210 of the Administrative Code of Allegheny County entitled "Transitory Provisions Relating to 2006 Only" provides that "all appeals of any assessment shall be filed with the Appeals Board by the thirty-first day of December, 2005; and

WHEREAS, the County Treasurer has indicated that property tax bills for 2006 have not been sent as of January 3, 2006; and

WHEREAS, as of January 3, 2006, the Allegheny County Property Assessment Appeals and Review Board had not yet finalized rules, regulations, practices and procedures governing appeals that are consistent with a base year assessment methodology, as authorized under the provisions of Ordinance No. 52-05, enacted on November 21, 2005; and

WHEREAS, until these rules, regulations, practices and procedures are finalized, the County's taxpayers will not have a full understanding of the criteria that will be used in evaluating an appeal of their assessment, thus making it more difficult for the taxpayers to determine whether they should file an appeal or not; and

WHEREAS, it is the considered opinion of the Chief Executive and County Council that the period for appeal should be extended to provide an opportunity for taxpayers to review their 2006 bills before the appeal deadline passes, to afford the Property Assessment Appeals and Review Board the necessary time to finalize their rules, regulations, practices and procedures, and to enable the taxpayers of the County to fully evaluate the appropriateness of filing an appeal in their specific circumstances;

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

SECTION 1. Incorporation of the Preamble.

The provisions set forth in the preamble to this Ordinance are incorporated by reference as set forth in their entirety herein.

SECTION 2. Amendment of Section 5-210.17 of the Administrative Code.

Section 5-210.17 of the Administrative Code is amended, in part, to read as follows:

Section 210.17 Transitional Provisions Related to 2006 Only

* * *

C. Appeals.

All appeals of any assessment shall be filed with the Appeals Board by the thirty-first day of March, 2006 ~~December, 2005~~.

SECTION 3. Severability. *The provisions of this ordinance adopted hereby are severable, and if any clause, sentence, subsection, section, article, chapter or part thereof shall be adjudged by any court of competent jurisdiction to be illegal, invalid or unconstitutional, such judgment or decision shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation and application to the clause, sentence, subsection, section, article, chapter or part thereof rendered illegal, invalid or unconstitutional. It is hereby declared to be the intent of the County Council that this ordinance would have been adopted if such illegal, invalid or unconstitutional clause, sentence, subsection, section, article, chapter or part thereof had not been included therein.*

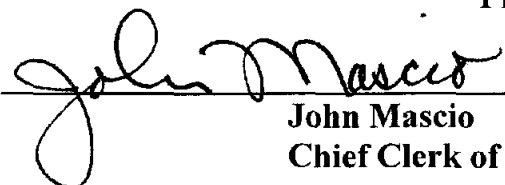
SECTION 4. Repealer. *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Resolution.*

SPONSORED BY COUNCIL MEMBERS FITZGERALD AND MARTONI

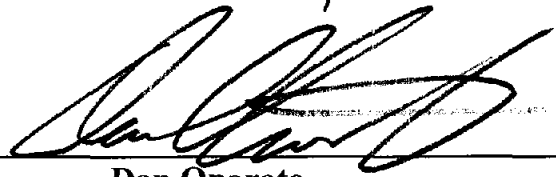
Enacted in Council, this 3rd day of JANUARY, 2006

Council Agenda No. 2284-06


Rich Fitzgerald
President of Council

Attest: 
John Mascio
Chief Clerk of Council

Chief Executive Office JANUARY 4, 2006

Approved: 
Dan Onorato
Chief Executive

Attest: 
Donna Beltz
Executive's Secretary