

No. 02-06-OR

## AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending and reforming Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to eliminate unnecessary and superfluous clauses that may otherwise impede the orderly administration of a "Base Year" system of property assessment.

**Whereas**, County Council amended Article 210 of the Administrative Code on October 18, 2005, to provide for a "Base Year" system of property assessment in Allegheny County, which amendment the Chief Executive signed into law on October 21, 2005 (the "Amendment"); and

**Whereas**, it has been recognized that several provisions of the Amendment contain unnecessary and superfluous clauses that may otherwise impede the orderly administration of a "Base Year" system of property assessment; and

**Whereas**, the Chief Executive and County Council are of the considered opinion that the following changes to the Assessment Ordinance are appropriate and necessary to ensure that the County's "Base Year" system of property assessment is orderly administered.

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

### **SECTION 1. Incorporation of the Preamble**

The provisions set forth in the Preamble to this Ordinance are incorporated by reference in their entirety herein as findings of fact made by County Council.

### **SECTION 2. Amendment of §5-210.01 of Article 210 of the Administrative Code**

The following term in Section 210.01 are amended to read as follows:

COUNTYWIDE REVALUATION OR REASSESSMENT – The setting of the actual value of every object of taxation within the County by the Office of Property Assessment by using ~~all reasonable and appropriate methods of valuation, including but not limited to~~, the cost approach, the income approach or the sales approach, using a computer assisted mass appraisal system (CAMA), and implemented in accordance with the standards set forth in the Article 210 of the Administrative Code.

**SECTION 3. Amendment of §5-210.02(C) of Article 210 of the Administrative Code**

Section 5-210.02(C) of the Administrative Code is hereby amended as follows:

In arriving at the actual value of an object of taxation, the Chief Assessment Officer, through the office of Property Assessment and its staff of assessors, shall consider ~~all appropriate methods of valuation, including without limitation,~~ the cost approach, the sales approach and the income approach in conjunction with one another. 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 leasehold estate as may be applicable.

**SECTION 4. Amendment of §5-210.04 of Article 210 of the Administrative Code**

Section 5-210.04 of the Administrative Code is hereby amended as follows:

The Office of Property Assessment, under the general supervision of the Chief Assessment Officer, shall revise and equalize the Base Year valuations of all objects of taxation in the County by increasing or decreasing the same as in its judgment may seem appropriate for the year 2006. The valuation shall be performed in accordance with ~~reasonable and appropriate methods of valuation, including but not limited to,~~ 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 §210.05.

**SECTION 5. Amendment of §5-210.05(B)(1) of Article 210 of the Administrative Code**

Section 5-210.05(B)(1) of the Administrative Code is hereby amended as follows:

Prescribe and modify, as he or she sees fit, the guidelines for use by County Assessors in applying the ~~appropriate standards, including but not limited to,~~ the cost approach, sales approach and income approach, as part of the County's CAMA system in performing the valuations.

**SECTION 6. Retroactivity**

This ordinance shall be retroactive to January 1, 2005.

**SECTION 7. Effective Date**

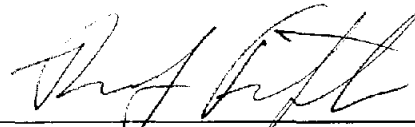
All provisions of this Ordinance shall enter into force and effect immediately.

**SECTION 8. 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.*

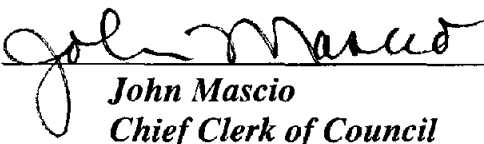
**SECTION 9. Repealer.** *Any Resolution and Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Resolution.*

Enacted in Council, this 17<sup>th</sup> day of JANUARY, 2006,


Council Agenda No. 2303-06.

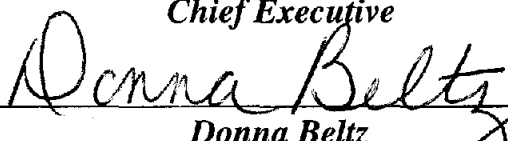


Rich Fitzgerald  
President of Council

Attest:   
John Mascio  
Chief Clerk of Council

Chief Executive Office JANUARY 19, 2006.

Approved:   
Dan Onorato  
Chief Executive

Attest:   
Donna Beltz  
Executive's Secretary

## SUMMARY OF LEGISLATION

The attached legislation will correct several technical defects in the amendment to the Assessment Standards and Practices Ordinance that may be inconsistent to the orderly administration of a "Base Year" system of property assessment. These proposed amendments would have no substantive impact upon the administration of the current "Base Year" system of property assessment.

**MEMORANDUM**  
**OFFICE OF THE COUNTY MANAGER**

TO: John Mascio  
Chief Clerk

FROM: James M. Flynn, Jr.  
County Manager

DATE: January 12, 2006

RE: Proposed Ordinance

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Attached is an Ordinance amending and reforming Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to eliminate unnecessary and superfluous clauses that may otherwise impede the orderly administration of a "Base Year" system of property assessment.

The Allegheny County Law Department has reviewed this legislation prior to submitting it to Council.

Please place this on the next agenda for County Council approval.

Thank you.

ALLEGHENY COUNTY COUNCIL

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