

No. 15-05-OR

AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania amending Article 210 of the Administrative Code of Allegheny County, "Assessment Standards and Practices," by adding new terms to the Article and defining the meanings of these new terms; amending certain definitions of terms previously included in Article 210; imposing a percentage limitation on any increase in the valuation of any object of taxation resulting from a countywide reassessment and creating a taxable value to be used by all taxing jurisdictions within the County for the levying of property taxes; and amending the time period in which appeals of a valuation made as part of a countywide reassessment for use in the 2006 Tax Year may be filed with the Board of Property Assessment Appeals and Review.

Whereas, the County's Office of Property Assessments recently completed a preliminary computer-assisted revaluation of all parcels of property within the County for the use of all local taxing jurisdictions in levying property taxes in the 2006 tax year and in subsequent tax years, hereinafter "the 2006 Countywide Reassessment;" and

Whereas, a preliminary analysis of the 2006 Countywide Reassessment shows: (1) an overall increase of approximately twenty percent in the valuation of all parcels of property within the County; (2) seventy-nine percent of all residential properties would experience some increase; and (3) 199,000 out of 500,000 residential properties would experience an increase of over twenty percent; and

Whereas, the property valuations produced in the course of the 2006 Countywide Reassessment, although appearing to be technically accurate and in compliance with IAAO Standards incorporated into Article 210 of the Administrative Code, nevertheless are subject to lingering questions and criticism due to a number of factors, including without limitation, the following:

1. the lack of a representative number of valid property sales for use as part of a computer-assisted mass appraisal due to the lack of turnover in the ownership of a significant number of parcels of property within the County; and
2. the lack of a homogeneous housing stock within the County; and
3. a multitude of geographic and other physical features within the County that make the breakdown of the County into well-defined neighborhoods for mass appraisal

4. purposes very difficult; and
inadequate and incomplete data on particular individual
parcels of property.

Whereas, Section 4980.2 of the Second Class County Code, the so-called "Reassessment Windfall/105% Revenue Cap Law," generally provides that local taxing bodies must reduce tax rates following a countywide reassessment so that property tax revenues shall not exceed more than one hundred-five percent of revenues from property taxation in the preceding tax year; and

Whereas, local experience with prior Countywide Reassessments has shown that many local taxing jurisdictions have failed to comply with the requirements of the Reassessment Windfall/105% Revenue Cap Law to reduce tax rates; and

Whereas, the Reassessment Windfall/105% Revenue Cap Law lacks an effective mechanism to enable citizens to force compliance with the requirement that local taxing bodies must reduce tax rates and limit property tax revenue increases stemming solely from a countywide reassessment; and

Whereas, the unrestricted implementation of the valuations produced by the 2006 Countywide Reassessment coupled with the lack of effective enforcement of the Reassessment Windfall/105% Revenue Cap Law will result in significant and precipitous increases in municipal and school district property taxes throughout the County; and

Whereas, increased property taxes resulting from an unreserved and unregulated implementation of the higher valuations produced during the 2006 Countywide Reassessment will make the County less attractive to prospective residents vis-a-vis other neighboring counties who do not perform countywide reassessments with any regularity and will deter economic development and growth in the County; and

Whereas, increased property taxes resulting from an unreserved and unregulated implementation of the higher valuations produced during the 2006 Countywide Reassessment will lead to the destabilization of local residential and commercial neighborhoods; and

Whereas, increased property taxes resulting from an unreserved and unregulated implementation of the higher valuations produced during the 2006 Countywide Reassessment will have other adverse repercussions on the citizens of the County such as increasing the number of mortgage foreclosures and tax sales over and above their already record levels and harming the financial welfare of the County's large and growing population of senior citizens living on fixed incomes; and

Whereas, the Pennsylvania General Assembly has failed to adopt adequate legal measures to protect citizens of the Commonwealth and Allegheny County from an ever-increasing burden of large local property taxes; and

Whereas, the unreserved and unregulated implementation of the higher valuations of the 2006 Countywide Reassessment will result in unprecedented numbers of appeals that will place

an enormous administrative burden upon the Board of Property Assessment Appeals and Review; and

Whereas, the County has legitimate interest in local neighborhood preservation and in the continuity and stability of property values within the various neighborhoods of the municipalities within the County; and

Whereas, the County also has a legitimate interest in protecting taxpayers from drastic tax increases due to sudden, drastic and precipitous increases in valuation as a result of the performance of a Countywide Reassessment; and

Whereas, the County's Chief Executive and County Council are of the considered opinion that immediate action must be taken to protect the citizens of the County from inevitable substantial property tax increases, which in all likelihood will violate the Reassessment Windfall/105% Revenue Cap Law, that are likely to result if the valuations determined in the course of the 2006 Countywide Reassessment are implemented without reservation or regulation; and

Whereas, the County's Chief Executive has proposed that Council amend Article 210 of the Administrative Code to impose value limitations on the amount of increased valuation of parcels of property determined by the 2006 Countywide Reassessment that can be used for property taxation purposes by any taxing body in the County; and

Whereas, the County has the authority under its Home Rule Charter to regulate its assessment system to meet local conditions and circumstances provided that such regulation does not contravene the substantive rules governing the making of assessments; and

Whereas, County Council believes that the Chief Executive's proposal to establish a temporary program to place value limitations on the amount of increased valuation of parcels of property resulting from the performance of the 2006 Countywide Reassessment that can be used for property taxation purposes by all local taxing jurisdictions within the County until such time as the General Assembly enacts meaningful property tax reforms and protections from large property tax increases, which in all likelihood will violate the Reassessment Windfall/105% Revenue Cap Law, is within the County's authority as a local home rule government and would not contravene the substantive rules governing the making of assessments.

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 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

Section 210.01 of the Administrative Code is hereby amended as follows:

- A. The following terms are added to Section 210.01:

BASE VALUE – The same as “market value” or “fair market value.”

TAXABLE VALUE – The value of an object of taxation that shall be used by all taxing bodies within the County for the purpose of levying property taxes. “Taxable value” shall be calculated by the Office of Property Assessments as part of certification by applying the valuation limitation to the assessed value of an object of taxation.

VALUATION – The determination of base value of property for the purpose of determining the taxable value property for the purpose of levying property taxes by all taxing bodies in Allegheny County.

VALUATION LIMITATION – The schedule of percentages ranging from zero percent (0%) to four percent (4%) developed by the Office of Property Assessments to limit the amount of increased valuation of an object of taxation determined following a countywide reassessment that can be used by any taxing body within the County for the purpose of levying property taxes.

- B. The following terms in Section 210.01 are amended to read as follows:

ASSESSMENT ROLL – A list compiled by the Office of Property Assessment in paper or electronic form setting forth all taxable and exempt properties in the County for a tax year which shows the Taxable Value for each such property set forth.

CERTIFICATION – The official declaration of the Chief Assessment Officer of the ~~valuations~~ base value and taxable value 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.

SECTION 3. Amendment of §5-210.04 of Article 210 of the Administrative Code

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

- 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 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 § 5-210.05.
- B. For purposes of determining actual value under § 5-210.02, 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 4. Amendment of §5-210.06 of Article 210 of the Administrative Code

The following new Section 210.06 is hereby added:

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 taxations 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 mad 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 reason whatsoever, the value of the property has changed and its 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 5. Re-designation of Current §5-210.06 to §5-210.07

The current Section 210.06 of the Administrative Code is hereby re-designated as Section 210.07 and shall read as follows:

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.

SECTION 6. Re-designation of Current §5-210.07 to §5-210.08

The current Section 210.07 of the Administrative Code is hereby re-designated as Section 210.08 and shall read as follows:

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:

- A. A ratio study of the valuations of objects of taxation on a Countywide basis, hereinafter the Countywide Ratio Study; and
- B. 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 7. Re-designation of Current §5-210.08 to §5-210.09

The current Section 210.08 of the Administrative Code is hereby re-designated as Section 210.09 and shall read as follows:

Section 210.09 Conduct of Ratio Studies

The Chief Assessment Officer's 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 8. Re-designation of Current §5-210.09 to §5-210.10

The current Section 210.09 of the Administrative Code is hereby re-designated as Section 210.10 and shall read as follows:

Section 210.10 IAAO Ratio Studies Performance Standards

A. 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

B. 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.

SECTION 9. Re-designation of Current §5-210.10 to §5-210.11

The current Section 210.10 of the Administrative Code is hereby re-designated as Section 210.11 and shall read as follows:

Section 210.11 Certification of Countywide Reassessment

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

A. Performance of Countywide Ratio Study; Submission to IAAO

(1) 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 § 5-210.10, 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.(2) 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 § 5-210.10, 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 § 5-210.10. ~~The Chief Assessment Officer will certify the assessment rolls upon receive of this verification.~~

C-B. Receipt of IAAO Approval; Determination of Taxable

- (1) Upon receipt of verification from the IAAO that the ratio study of the Countywide valuation of the objects of taxation performed by the Chief Assessment Officer is within the Performance Standards set forth in § 5-210.10, the Chief Assessment Officer shall immediately proceed to determine the taxable value for all objects of taxation on the assessment rolls. The Chief Assessment Officer shall perform an analysis of the increase or decrease in valuation of each object of taxation located within the delineated neighborhoods utilized by the Office of Property Assessments in the operation of CAMA system. Based upon such analysis, the Chief Assessment Officer, with the assistance of such experts as the Chief Assessment Officer deems necessary, shall develop a mathematical formula rationally related to the average increase in valuation of each object of taxation within each neighborhood and place each object of taxation within the County into six categories for the purpose of assigning a specific valuation limitation to each object of taxation within that specific neighborhood. The six categories of valuation limitation shall be as follows:

<u>Category</u>	<u>Valuation Limitation</u>
<u>A</u>	<u>Decrease</u>
<u>B</u>	<u>No Change</u>
<u>I</u>	<u>One Percent (1%)</u>
<u>II</u>	<u>Two Percent (2%)</u>
<u>III</u>	<u>Three Percent (3%)</u>
<u>IV</u>	<u>Four Percent (4%)</u>

The Chief Assessment Officer shall then determine the taxable value of each object of taxation within the County by applying the specific applicable valuation limitation to the base value of each object of taxation

within the delineated neighborhood.

- (2) Upon completion of the determination of the taxable value of each object of taxation, the Chief Assessment Officer shall, on or before the fifteenth day of March of the calendar year preceding the implementation of the Countywide Reassessment, prepare and execute a certification.

- C.(3) Copies of the ~~certified assessment rolls~~ certification will be provided to the Chief Executive and County Council. The ~~rolls~~ certification 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~~ non-tax exempt property broken down by municipality (and in the case of the City of Pittsburgh, by ward).

D.C. Notice of Certification

- (1) Upon completion of the certification ~~of the assessment rolls~~, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the certified 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 ~~15th~~ thirty-first day of ~~February~~ March 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 base value and certified taxable 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~~ base value and taxable value 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~~ base value and any applicable taxing body may appeal such change in ~~valuation~~ base value to the Appeals Board.

E.D. Appeals of certified valuations

All appeals of the base values ~~certified valuations to be used in determining the taxable values~~ in the next Countywide Reassessment shall be filed with the Appeals Board on or before the ~~30th~~ thirty-first day of ~~April~~ May; provided however, that if the ~~30th~~ thirty-first day of ~~April~~ May 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.E. Disposition by Appeals Board; ~~revision~~ Revision of Assessment roll ~~Roll~~.

- (1) The Appeals Board shall oversee the scheduling and resolution of ~~meet for the hearings of appeals of certified valuations to be the base values used in determining taxable values for the next Countywide Reassessment. The Appeals Board~~ and shall continue to schedule and dispose of all appeals of the base values used in determining taxable values for the next Countywide Reassessment ~~meet for such purpose from time to time until such time as all appeals have been heard and decided or otherwise resolved.~~
- (2) All appeals of the base values used in determining taxable values for the next Countywide Reassessment shall be handled by the Appeals Board under its powers under § 5-207.07 of this Administrative Code and in accordance with its rules and regulations adopted pursuant to § 5-207.06 of this Administrative Code.
- (3) The Appeals Board's disposition of all appeals shall set forth both the revised base values, if any, of the affected property and the taxable value of the affected property as determined by the Chief Assessment Officer pursuant to Paragraph 1 of § 5-210.11 B of this Administrative Code.
- ~~(3)~~(4) Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any valuation ~~base value~~ in accordance with applicable law.

G.F. 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~~ base values to determine the values 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 disposing of 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 ~~base values used to determine the taxable value~~, as set forth in the Certification, for all those 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 ongoing pursuant to § 5-207.07 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 15th 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 10. Amendment of §5-210.12 of the Administrative Code

The following new Section 210.12 is hereby added:

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. In the certification, the Chief Assessment Officer shall include a statement that the assessment roll has been revised by any appeals and administrative corrections made pursuant to § 5-209.08 of this Administrative Code or revised as deemed necessary and proper to equalize valuations from the base year.
- (2) Copies of the certification will be provided to the Chief Executive and County Council. The certification 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 non-tax exempt property broken down by municipality (and in the case of the City of Pittsburgh, by ward).
- (3) If the base value and taxable value of an object of taxation is changed from 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 base value and

taxable value. In such notice, the Chief Assessment Officer shall inform the owner of the property's base value and taxable value on the assessment roll for the current tax year and the property's base value and taxable value on the assessment roll for the upcoming tax year. The notice shall further state that any person aggrieved by any change in base value and any applicable taxing body may appeal such change in base value to the Appeals Board.

C. Appeals

All appeals of base value to determine the taxable value 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 oversee the scheduling and resolution of hearings of appeals of the base values used in determining taxable values for the upcoming Non-Countywide Reassessment tax year. The Appeals Board shall continue to schedule and dispose of all appeals of the base values used in determining taxable values for the upcoming Non-Countywide Reassessment tax year until such time as all appeals have been heard and decided or otherwise resolved.
- (2) All appeals of the base values used in determining taxable values for the upcoming Non-Countywide Reassessment tax year shall be handled by the Appeals Board under its powers under § 5-207.07 of this Administrative Code and in accordance with its rules and regulations adopted pursuant to § 5-207.06 of this Administrative Code.
- (3) The Appeals Board's disposition of all appeals shall set forth both the revised base values, if any, of the affected property and the taxable value of the affected property as determined by the Chief Assessment Officer pursuant to Paragraph 1 of § 5-210.11-B of this Administrative Code.
- (4) Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any base value in accordance with applicable law.

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

- (1) When the Appeals Board has completed its hearings of appeals of base value to determine the taxable value 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 base value used to determine the taxable value, as set forth in the certification, for all those 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 ongoing pursuant to § 5-207.07 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.

SECTION 11. Re-designation of Current §§5-210.11 through §§5-210.17

- A. The current Section 210.11 of the Administrative Code entitled "Exemptions from Taxation" is hereby re-designated as Section 210.13.
- B. The current Section 210.12 of the Administrative Code entitled "Application for Determination of Tax Exempt Status" is hereby re-designated as Section 210.14.
- C. The current Section 210.13 of the Administrative Code entitled "Determinations of Exempt Status" is hereby re-designated as Section 210.15.
- D. The current Section 210.14 of the Administrative Code entitled "Appeal of Determination of Property Exempt Status" is hereby re-designated as Section 210.16.
- E. The current Section 210.15 of the Administrative Code entitled "Adoption of Rules Concerning Catastrophic Loss" is hereby re-designated as Section 210.17.
- F. The current Section 210.16 of the Administrative Code entitled "Adoption of Rules Concerning Incorrect Assessments" is hereby re-designated as Section 210.18.

- G. The current Section 210.17 of the Administrative Code entitled "Special Transition Rules: Certification and Appeal Deadlines for the 2003, 2004 and 2005 Tax Years" is hereby re-designated as Section 210.19.

SECTION 12. Creation of §5-210.20 of the Administrative Code

The following new Section 210.20 is hereby added:

Section 210.20 2006 County Tax Bill Sunshine Provision

In order to permit the citizens of Allegheny County to determine for themselves the fairness of the changes to the County's assessment system pursuant to Council Bill No. 1883-05, adopted on March 15, 2005 (the "Assessment Cap Ordinance"), the following procedure is established for the 2006 County Tax Bills:

A. Information to be Provided on 2006 County Tax Bills

- (1) With respect to the 2006 County tax bills, in addition to providing taxpayers with the amount of tax due, the date payment is due, and any information regarding discounts, for each parcel of property subject to County property tax, the 2006 County tax bill shall contain the following information:
 - a. The assessed value that would have been placed on the parcel to which the tax bill relates if the Assessment Cap Ordinance had not been adopted.
 - b. The amount of County tax that would have been due if the Assessment Cap Ordinance had not been adopted.
- (2) For each parcel, to determine the amount of county tax that would have been due if the Assessment Cap Ordinance had not been adopted in accordance with Subsection A(1)(b) of this § 5-210.20, the amount of tax shall be determined by multiplying the assessed value that would have been placed on the parcel if the Assessment Cap Ordinance had not been adopted by the Adjusted Millage Rate as determined in accordance with subsection A(3) of this § 5-210.20 below.
- (3) The Adjusted Millage Rate shall be determined as follows:
 - a. First, following the adoption of the County's 2006 budget, determine the amount of taxes to be collected by the County in 2006 as set forth in the 2006 budget;
 - b. Then, applying the same methodology and percentages regarding discounts and delinquent taxes, determine the millage rate that would have been necessary to collect the same amount of taxes as set forth in the County's 2006 budget if the Assessment Cap Ordinance had not been

adopted and if the assessed values resulting from the 2005 countywide reassessment had been used instead of the assessed value resulting from the implementation of the Assessment Cap Ordinance. The resulting millage rate shall be the Adjusted Millage Rate.

- (4) Following adoption of the 2006 County Budget, the County Treasurer shall calculate the Adjusted Millage Rate and provide such calculation to the County Council's Budget & Finance Committee prior to December 31, 2005.
- (5) Each tax bill for 2006 sent to County taxpayers shall state the following with the appropriate dates filled in and the appropriate information completed for the applicable parcel to which the tax bill relates:

If the Assessment Cap Ordinance adopted by the County Council on March 15, 2005 and signed by the County Chief Executive on March _____, 2005 not been passed, the amount of county tax that would have been due under this tax bill would have been \$ _____.

B. Real Estate Web Site Information.

For each parcel of property in the County, the assessed value that would have been placed on such parcel if the Assessment Cap Ordinance had not been adopted shall be placed on the County's Real Estate Web Site under "General Information" for such parcel. In addition, for each parcel of property in the County, the category assigned to such parcel in accordance with § 5-210.11(B) shall be placed on the County's Real Estate Web Site under "General Information" for such parcel.

SECTION 13. Sunset Provision

Unless otherwise extended by ordinance, the following provisions set forth in this Ordinance shall expire as of January 1, 2008:

- A. The definitions of Taxable Value and Valuation Limitation set forth in Section 1 hereof; and
- B. Paragraphs 1 and 2 of Section B of the amended § 5-210.11 set forth in Section 9 hereof.

SECTION 14. Retroactivity

This ordinance shall be retroactive to January 1, 2005.

SECTION 15. 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 intend 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 16. 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 Ordinance.

**CO-SPONSORED BY COUNCIL VICE-PRESIDENT WAYNE FONTANA
& CHIEF EXECUTIVE DAN ONORATO**

Enacted in Council, this 15th day of March, 2005

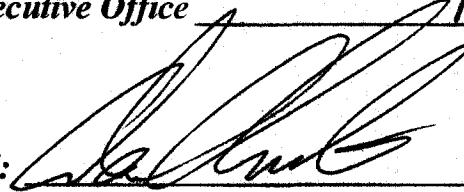
Council Agenda No. 1883-05



Rich Fitzgerald
President of Council

Attest: John Mascio
John Mascio
Chief Clerk of Council

Chief Executive Office MARCH 18, 2005

Approved: 
Dan Onorato
Chief Executive

Attest: Donna Beltz
Donna Beltz
Executive's Secretary