

Bill No. 2190-05

No. 52-05-OR

## AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending portions of Article 207 to make the rules and regulations of the Board of Property Assessment Appeals and Review consistent with a base year valuation system of real property assessment.

**WHEREAS**, the County has transitioned from a fair market valuation system of real property assessment to a base year valuation system of assessment, consistent with the relevant portions of the Pennsylvania Constitution, the Allegheny County Home Rule Charter, the General County Assessment Law and the Second Class County Assessment Law; and

**WHEREAS**, portions of Article 207 of the Administrative Code must be amended to be consistent with a base year valuation system of real property assessment; and

**WHEREAS**, under the fair market valuation system of real property assessment, taxing body appellants have filed assessment appeals and for recent sale only have offered as evidence of fair market value a copy of the deed, with the disposition being an increase of the assessment to the sale value; and

**WHEREAS**, such a practice would be inconsistent with a base year valuation system of real property assessment; and

**WHEREAS**, the General County Assessment Law specifically permits an appellant to argue base year before the Board of Property Assessment Appeals and Review; and

**WHEREAS**, County Council is of the considered opinion that the amendments provided herein would make the rules, regulations, practices and procedures of the Board of Property Assessment Appeals and Review consistent with a base year valuation system of real property assessment and with the relevant portions of the Pennsylvania Constitution, the Allegheny County Home Rule Charter, the General County Assessment Law and the Second Class County Assessment Law; and

**WHEREAS**, County Council is also of the considered opinion that the amendments providing herein would provide relief to those taxpayers who experienced an increase in their assessments as a result of a taxing body appeal after a recent sale, at

which proceeding the taxing body only offered as evidence of fair market value a copy of the deed.

***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 Section 5-207.06 of the Administrative Code.***

Section 5-207.06 of the Administrative Code is hereby amended, in part, to read as follows:

**§ 5-207.06. Rules and regulations for appeals.**

\* \* \*

- B. 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 including appeals on base year valuation, which methodology shall be reasonably consistent with that used by the Office of Property Assessment in arriving at assessed values for properties; and the format and content of the Appeals Board's decisions, including providing in the disposition notice and explanation of the rationale leading to any change in assessed value as a result of the hearing. The Appeals Board, when considering an appeal on a base year valuation, shall make no reference to ratio in its decision and shall express its decision in terms of such base year value. All appeals filed while the County is under the base year form of assessment shall be deemed to include an appeal by the property owner of the base year valuation. So long as the County is under the base year form of assessment the Board shall not be required to determine the current fair market value of any property under appeal.

\* \* \*

***SECTION 3. Amendment of Section 5-207.08 of the Administrative Code.***

Section 5-207.08 of the Administrative Code is hereby amended to read as follows:

**§ 5-207.08. Filing of appeals.**

Appeals and exemption applications may be filed through March 31; provided, however, that if March 31 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 any 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.


**SECTION 4.**     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 5.**     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.*

**SPONSORED BY COUNCIL PRESIDENT FITZGERALD AND COUNCIL MEMBER FRAZIER**

Enacted in Council, this 15<sup>th</sup> day of November, 2005,

Council Agenda No. 2190-05.



**Rich Fitzgerald**  
**President of Council**

Attest: John Mascio  
**John Mascio**  
**Chief Clerk of Council**

Chief Executive Office November 21, 2005.

Approved:   
**Dan Onorato**  
**Chief Executive**

Attest: Donna Beltz  
**Donna Beltz**  
**Executive's Secretary**