

## AN ORDINANCE

Ordinance amending Article II, Section 207.06 of the Administrative Code of the County of Allegheny, Commonwealth of Pennsylvania, to provide that the rules and regulations adopted by the Board of Property Assessment, Appeals and Review include a rule providing for an explanation to be included in the disposition notice when there is a change in assessment following an appeal hearing.

Whereas, the purpose of the Board of Property Assessment, Appeals and Review is to provide a timely, affordable and effective forum for resolving questions of real estate assessed value; and

Whereas, property owners and taxing jurisdictions which appeal property assessments receive changes following review by the Board of Property Assessment, Appeals and Review with no explanation of the rationale used in that decision; and

Whereas, such information or explanation is provided internally by the hearing officer who makes the recommendation to the Board of Property Assessment, Appeals and Review; and

Whereas, such information should be readily provided to the parties along with the disposition notice sent by the Board of Property Assessment, Appeals and Review.

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

***Section 1.*** Article II, Section 207.06 of the Administrative Code is amended to read as follows:

**Section 207.06 Rules and Regulations for Appeals**

The Appeals Board shall adopt rules and regulations for hearing and disposition of the following appeals:

- A. Assessment appeals of the County certified valuation of real property;
- B. Appeals regarding the tax-exempt status of real property based upon applicable laws;
- C. Appeals of catastrophic loss values set by the Office of Property Assessment, through the Chief Assessment Officer;
- D. Appeals of preferential assessments made by the Office of Property Assessment, through the Chief Assessment Officer pursuant to the Pennsylvania Farmland and Forest Land Assessment Act (Clean and Green Law);
- E. Appeals from reassessments and exemptions under the Local Economic Revitalization Tax Assistance Act;
- F. Appeals from reassessments and exemptions under the New Home Construction Local Tax Abatement Act;
- G. Appeals from assessments of property under the Public Utility Realty Tax Act; and

H. Appeals of such other assessment and exemption matters as may be provided by applicable laws or this Administrative Code.

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; and the format and content of the Appeals Board's appeal decisions, including providing in the disposition notice, an explanation of the rationale leading to any change in assessed value as a result of the hearing.

The Appeals Board may modify or amend its rules. Notification of any changes must be made to the President of County Council and the Chief Executive. County council will have thirty (30) days from receipt to resolve that the changes shall not go into effect. If Council does not pass such a resolution within the thirty (30) days, the changes will take effect.

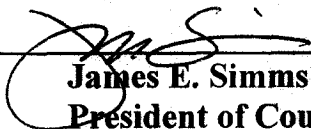
**Section 2.** *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

**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.*

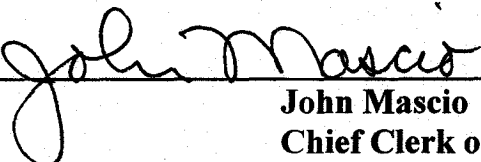
**SPONSORED BY COUNCIL MEMBERS WAYNE FONTANA AND VINCE GASTGEB**

Enacted in Council, this 4<sup>th</sup> day of March, 2003,

Council Agenda No. 1057-03

  
James E. Simms  
President of Council

Attest:

  
John Mascio  
Chief Clerk of Council

Approved as to form:


  
Charles P. McCullough  
County Solicitor

Chief Executive Office March 11, 2003.

Approved:

  
James C. Roddey  
Chief Executive

Attest:

  
Victoria Spence  
Executive's Secretary