

Bill No. 1830-05

No. 10-05-OR

AN ORDINANCE

Ordinance of the County of Allegheny amending Article 210 of the Administrative Code, Assessment Standards and Practices, to reinstate special transition rules for certification and establishing appeal deadlines for the 2003, 2004 and 2005 tax years.

WHEREAS, on May 18, 2004, County Council introduced Bill No. 1559-04, legislation that would move the County from a triennial assessment system to an annual assessment system beginning in calendar year 2006; and

WHEREAS, after months in committee, Bill No. 1559-04 was released to the full Council for consideration at its meeting on September 7, 2004; at the urging of the Administration, the bill was amended on the floor to move the date of the change to the annual assessment system back to 2009; and

WHEREAS, following the Chief Executive's report of Bill No. 1559-04 without signature, the bill became law as Ordinance No. 33-04-OR, repealing several portions of the Assessment Standards and Practices provisions within the Administrative Code; and

WHEREAS, this legislation will reinstate the transitional provisions and related appeals deadlines that applied to years 2003, 2004, and 2005; and

WHEREAS, it is the recommendation of the Chief Executive and the Property Assessment Appeals and Review Board that the special transition rules be re-established in order to prevent any confusion or delay in the assessment system;

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

SECTION 1. Special Transition Rules: Certification and Appeal Deadlines-2003, 2004 and 2005 Tax Years

Article 210 of the Administrative Code is amended in part to add the following provision as §5-210.17:

§ 5-210.17. Special transition rules: certification and appeal deadlines for the 2003, 2004 and 2005 tax years.

A. Use of 2002 Countywide Reassessment in 2003 tax year. The 2002 Countywide Reassessment performed by the Office of Property Assessments, at the direction of the Chief Assessment Officer, as modified by any appeals and administrative corrections made pursuant to §5-209.08 of this

Administrative Code during the 2002 tax year and thereafter, shall be considered to be and shall be the property values used in the 2003 tax year.

B. 2003 and 2004 tax years: certification; notice; appeals.

- (1) Certification. On or before the second day of January in the 2003 and 2004 tax years, respectively, the Chief Assessment Officer shall certify the assessment rolls.
 - (a) Copies of these assessment rolls will be provided to the Chief Executive and County Council. The rolls 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 property broken down by municipality (and in the case of the City of Pittsburgh, by ward).
 - (b) The Chief Executive and County Council shall also, for the 2004 tax year, be provided with a statement from the Chief Assessment Officer that the assessment roll has been revised by any appeals and administrative corrections made pursuant to §5-209.08 of this Administrative Code; and has been revised as deemed necessary and proper to equalize valuations as of the 2003 base year.
- (2) Notice of certification.
 - (a) Upon Certification for the 2003 and 2004 tax years, respectively, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the upcoming tax year to each taxing body within the County.
 - (b) If the value of an object of taxation is charged from the value in 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 cause to be mailed 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 valuation. Such notice shall be mailed on before the thirty-first day of January of the current tax year. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the appeals Board.
- (3) Appeals of certified valuations. All appeals of certified valuations to be used in the 2003 and 2004 tax years, respectively, shall be filed with the Appeals Board on or before the 30th day of April in the years 2003 and 2004, respectively; provided however, that if the 30th day of April 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.

C. 2005 tax year: certification; notice; appeals.

- (1) Certification.

(a) On or before the tenth day of February in 2004, the Chief Assessment Officer shall certify the assessment rolls for tax year 2005. Copies of these assessment rolls will be provided to the Chief Executive and County Council.

(2) Notice of certification.

(a) Upon Certification for the 2005 tax year, the Office of Property Assessments, at the direction of the Chief Assessment Officer, shall provide copies of the assessment roll for the 2005 tax year to each taxing body within the County.

(c) If the value of an object of taxation is changed from the value in 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 cause to be mailed 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 valuation. Such notice shall be mailed on or before the first day of March, 2004. In such notice, the Chief Assessment Officer shall inform the owner of the property's valuation on the assessment roll for the previous tax year and the property's valuation on the assessment roll for the current tax year. The notice shall further state that any person aggrieved by any change in valuation and any applicable taxing body may appeal such change in valuation to the Appeals Board.

(3) Appeals of certified valuations. All appeals of certified valuations to be used in the 2005 tax year shall be filed with the Appeals Board on or before the 30th day of April, 2004.

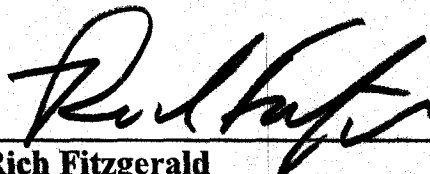
SECTION 2. This Ordinance shall become effective as of September 7, 2004.

SECTION 3. 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.

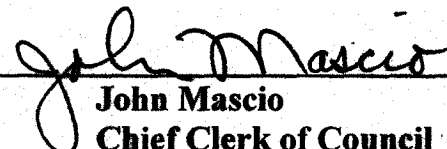
SECTION 4. Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.

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

Council Agenda No. 1830-05

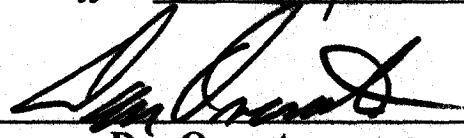


Rich Fitzgerald
President of Council

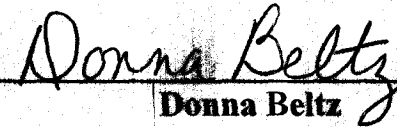
Attest: 

John Mascio
Chief Clerk of Council

Chief Executive Office February 22, 2005

Approved: 

Dan Onorato
Chief Executive

Attest: 

Donna Beltz
Executive's Secretary

Bill Summary

This ordinance would amend the Administrative Code , Article 210, to reinstate special transition rules for certification and establishing appeal deadlines for the 2003, 2004 and 2005 tax years. The Administrative Code previously contained these special transition rules, however the language was deleted by Ordinance 33-04-OR.

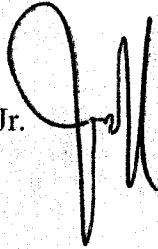
MEMORANDUM
OFFICE OF THE COUNTY MANAGER

TO: John Mascio
Chief Clerk

FROM: James M. Flynn, Jr.
County Manager

DATE: January 6, 2005

RE: Proposed Ordinance



2005 JAN - 6 AM 11: 31
OFFICE OF THE
COUNTY COUNCIL

Attached is a Proposed Ordinance amending Article 210 of the Administrative Code, Assessment Standards and Practices, to reinstate special transition rules for certification and establishing appeal deadlines for the 2003, 2004 and 2005 tax years.

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.