

NO. 05-24-OR

ORDINANCE

An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Article 209 of the Administrative Code of Allegheny County, entitled “Office of Property Assessments,” §5-209.05, entitled “Chief Assessment Officer, duties and responsibilities,” in order to establish a mechanism for ensuring continuity in the Chief Assessment Officer position.

Whereas, the Administrative Code of Allegheny County, Article 209, specifically establishes duties relating to property assessments that must be performed by a designated Chief Assessment Officer (see, e.g., §5-209.01 and §5-209.05); and

Whereas, in addition, Article 209 (specifically §5-209.05 and §5-209.06) create minimum qualifications and professional requirements for any individual to hold the Chief Assessment Officer position; and

Whereas, Section 5-209.05 also establishes the process by which the County Manager may hire a Chief Assessment Officer, and requires that the Manager’s choice of Chief Assessment Officer be unanimously approved by the “Property Assessment Oversight Board” which no longer exists; and

Whereas, the Council’s Special Committee on Assessment Practices, in reviewing the *Gioffre v. Allegheny County* litigation, has repeatedly noted that the County was without a Chief Assessment Officer meeting the qualifications established by the Administrative Code for nearly a full decade; and

Whereas, according to credible testimony presented to the Special Committee and in the Committee’s own judgment, at least some of the issues that occasioned the *Gioffre* litigation could have been abated (if not outright avoided) had a qualified Chief Assessment Officer been in place; and

Whereas, also according to credible testimony presented to the Special Committee and in the Committee’s own judgment, in order to be fully effective in impartially and uniformly applying assessment standards that directly impact the County’s taxpayers, the Chief Assessment Officer should be independent and free of any political or other individual influence as he or she discharges their duties; and

Whereas, it is accordingly the desire of Council to provide a mechanism to ensure both continuity in and the independence of the Chief Assessment Officer;

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

SECTION 1. Incorporation of the Preamble

The provisions of the preamble to this Ordinance are hereby incorporated in their entirety by reference herein.

SECTION 2. Amendment of the Code

Article 209 of the Administrative Code of Allegheny County, entitled "Office of Property Assessments," §5-209.05, entitled "Chief Assessment Officer, duties and responsibilities," is hereby amended as follows:

§ 5-209.05. Chief Assessment Officer; duties and responsibilities.

- A. The Chief Assessment Officer shall be appointed by the County Manager with the consent of at least a majority of the seated members of Allegheny County Council.
- B. The Chief Assessment Officer shall be an IAAO Certified Assessment Evaluator (CAE) or hold the highest-ranking Commonwealth appraiser's license. The Chief Assessment Officer shall have had a minimum of 10 years of progressively responsible professional experience in the management of property valuation. The Chief Assessment Officer shall have a firm command of assessment and taxation practices. ~~The Chief Assessment Officer shall be appointed by the County Manager with the unanimous consent of the Property Assessment Oversight Board.~~
- C. ~~He/she~~ The Chief Assessment Officer shall perform the following duties and responsibilities:

 - A1. Oversee the making of all assessments and make the final determination of the value of all subjects of taxation in accordance with law, ordinance and industry standards.
 - B2. Ensure the revision and equalization of all such assessments and valuations;

- ~~C~~3. Provide information as requested by at least quarterly to the Oversight Board Chief Executive, County Manager, and County Council regarding activities within the Office of Property Assessments, including but not limited to assessment roll correction, assessment roll certification, calculations and data gathering relating to the common level ratio and other statistical factors relevant to the assessment system, new property assessments, property tax exemptions and abatements, catastrophic property losses, and any other factor(s) deemed relevant to the operations of the Office;
- ~~D~~4. Deliver to the Oversight Board on behalf of the Office of Property Assessment a request for certification of Certify values for properties in the County in the form and within the time period set forth in the County's Assessment Standards and Practices Ordinance;
- ~~E~~5. Recommend to the County Council such elements of an Assessment Standards and Practices Ordinance as the Chief Assessment Officer deems appropriate;
- ~~F~~6. Ensure that revisions and equalizations are done in accordance with law, ordinance and industry standards at the lowest cost per parcel;
- ~~G~~7. Promulgate guidelines for use by County assessors in applying the cost approach, sales approach and income approach to property valuation as part of the County's computer assisted mass appraisal system;
- ~~H~~8. Provide advice and assistance in public relations efforts;
- ~~I~~9. Assist in establishing policies and procedures for the Office of Property Assessment;
- ~~J~~10. Set assessment values for properties which have suffered catastrophic losses; and
- ~~K~~11. Supervise and direct the activities of the assessors.
- ~~L~~12. Report on administrative matters to the County Manager through the Manager of the Office of Property Assessment and perform other administrative duties as assigned by the County Manager.
- 13. Before submitting County real estate sales information to the State Tax Equalization Board ("STEB") for calculation of the Common Level Ratio ("CLR"), the Chief Assessment Officer shall first confirm that the sales are arm's length transactions by reviewing the sales transaction information available from West Penn Multi-List, Inc. ("West Penn") When submitting the real estate information to STEB to be used for calculation of the CLR, the Chief Assessment Officer shall supply a copy of the information submitted to the President of County Council with the West Penn sales transactions relied upon, and shall provide such information in the format requested by the Council President.

SECTION 3. Severability. 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. 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.

PRIMARY SPONSOR: PRESIDENT CATENA


CO-SPONSORS:

Enacted in Council, this 24th day of April, 2024,

Council Agenda No. 12515-24



Patrick Catena
President of Council

Attest: 
Jared E. Barker, Chief Clerk
Allegheny County Council

Chief Executive Office _____, 2024

Approved: _____
Sara Innamorato
Chief Executive

Attest: _____