



Allegheny County Council

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Legislation Text

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An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Article 210 of the Administrative Code of Allegheny County, entitled “Assessment Standards and Practices,” §5-210.09, entitled “Certification in non-Countywide revaluation or reassessment tax years,” in order to establish a mechanism for prospective property assessment appeal filings.

Whereas, the Administrative Code of Allegheny County, §210.09 governs filing appeals in years in which no Countywide reassessment or revaluation takes place; and

Whereas, as currently written, §5-210.09.C provides that after the County’s assessment rolls are certified, “[a]ll appeals of any assessment shall be filed with the Appeals Board by the 31st day of March, unless such day falls on a weekend or holiday day, in which case the appeal period shall expire on the next business day thereafter.”; and

Whereas, because many municipalities formulate their budgets for a given calendar year just prior to that calendar year beginning, the County’s March 31 appeal filing deadline imposes a significant amount of uncertainty upon those municipalities’ budget processes, insofar as they must budget expenditures without yet knowing what impact appeals will have on their revenues; and

Whereas, as recently reported by a variety of media outlets, commercial property values within the City of Pittsburgh are falling dramatically as a result of appeal verdicts. In March of 2024 KDKA, for example, indicated that assessment appeals by owners of downtown Pittsburgh office buildings - which saw significant reductions in usage during the pandemic and have never recovered - have cut assessments (and tax payments) in half in some cases (Sheehan, *Pittsburgh city controller warns that city is headed into major financial crisis*, KDKA News March 6, 2024); and

Whereas, even as revenues are being reduced as a result of appeal verdicts, sizable refund checks must sometimes also be issued; according to that same KDKA report, as of early March of 2024, the City of Pittsburgh had already cut \$1.8 million in refund checks, with more anticipated

Whereas, as a result of successful appeals, the assessed values of the Tower at PNC Plaza, the U.S. Steel Tower and Three Gateway Center alone resulted in roughly \$200 million in reduced property values; and

Whereas, due to significant recent decreases in the County’s Common Level Ratio, which is used to calculate assessed values in the appeal process, residential properties that had their assessed values set through appeals in some recent years may also be reduced to significantly lower assessed values via additional appeals in the near future, impacting the budget process even for primarily residential municipalities and school districts throughout Allegheny County; and

Whereas, changes in assessed values part way through a calendar year also negatively impact both residential and commercial property owners throughout Allegheny County, as tax payments and/or mortgage payments can fluctuate due to changes in assessed values, and this can result in budgetary uncertainty or under/overpayment

of taxes when appeal verdicts are not established until after the payment deadline; and

Whereas, in 2024, Council amended the Administrative Code of Allegheny County through the passage of ordinance 02-24-OR, in order to streamline the assessment appeal process in a fashion that should result in final disposition of appeals within 90 days of filing in the vast majority of cases; and

Whereas, it is accordingly the desire of Council to establish an appeal deadline that allows for final disposition of assessment appeals for a given tax year prior to certification of the property tax rolls for that year, in order to allow for increased budgetary certainty on the part of both municipalities and property owners;

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 210 of the Administrative Code of Allegheny County, entitled “Assessment Standards and Practices,” §5-210.09, entitled “Certification in non-Countywide revaluation or reassessment tax years,” is hereby amended as follows:

§ 5-210.09. Certification in non-Countywide revaluation or reassessment tax years.

- A. Certification. On or before the 15th day of January of the preceding year, the Chief Assessment Officer shall certify the assessment, unless such day falls on a weekend or holiday day, in which case the certification shall occur on the next business day thereafter.
- B. Notice of certification.
- (1) Upon certification for a non-Countywide revaluation or reassessment year, the Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall provide copies of the assessment roll 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 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 assessed 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 assessed value. In such notice, the Chief Assessment Officer shall inform the owner of the property's assessed value on the assessment roll for the current tax year and the property's assessed value on the assessment roll for the upcoming tax year. The notice shall further state that any person aggrieved by any change in assessment and any applicable taxing body may appeal such change in assessment to the

Appeals Board. Notwithstanding the general filing deadlines established under the terms of Subsection C, in the event that a property owner or taxing body receives a notice establishing a change to an assessed value based upon alterations to the physical characteristics of a property, such owner or taxing body shall file any appeal related to the contents of the change notice within 60 days of its receipt.

- C. Appeals. All appeals of any assessment for the 2025 tax year shall be filed with the Appeals Board by the 31st day of March. October 1, 2024. In all subsequent non-Countywide revaluation or reassessment years, appeals for a given tax year shall be filed with the Appeals Board by September 1 of the prior year, unless such day falls on a weekend or holiday day, in which case the appeal period shall expire on the next business day thereafter.
- D. Disposition by Appeals Board; revision of assessment roll.
- (1) The Appeals Board shall oversee the scheduling and resolution of hearings of assessment appeals to be used for the upcoming non-Countywide revaluation or reassessment tax year and shall continue to schedule and dispose of all appeals from time to time until all appeals have been heard or otherwise resolved.
 - (2) All appeals shall be handled by the Appeals Board in accordance with its rules and regulations adopted pursuant to § 5-207.06 of this Administrative Code.
 - (3) Nothing herein shall prohibit any owner of an object of taxation or taxing body from appealing any assessment in accordance with applicable law.
- E. Final establishment of assessment roll for use in year of non-Countywide revaluation or reassessment.
- (1) When the Appeals Board has completed its hearings of assessment appeals to be used in the upcoming non-Countywide revaluation or 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 revaluation or 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 assessment as set forth in the certification for all properties for which appeals have been filed and for which orders 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 on-going 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, 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 revaluation or 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 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.