



# Allegheny County Council

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## Legislation Details (With Text)

<b>File #:</b>	12742-23	<b>Version:</b>	1	<b>Name:</b>	
<b>Type:</b>	Ordinance	<b>Status:</b>		Enacted	
<b>File created:</b>	6/30/2023	<b>In control:</b>		Chief Clerk	
<b>On agenda:</b>	7/5/2023	<b>Final action:</b>		7/11/2023	
<b>Title:</b>	An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending the Administrative Code of Allegheny County, Article 207, entitled "New Board of Property Assessment Appeals and Review," §5-207.08, entitled "Filing of appeals," in order to clarify applicability of special assessment appeal windows for 2022 and 2023 for properties impacted by court-ordered adjustments to the County's Common Level Ratio.				
<b>Sponsors:</b>	Patrick Catena, Sam DeMarco				
<b>Indexes:</b>					
<b>Code sections:</b>					
<b>Attachments:</b>	1. 22-23-OR 12742-23.pdf				

Date	Ver.	Action By	Action	Result
7/20/2023	1	Chief Executive	Signed by Chief Executive	
7/11/2023	1	County Council	Passed for Chief Executive Signature	Pass
7/11/2023	1	Special Committee on Assessment Practices	Affirmatively Recommended	Pass
7/5/2023	1	County Council	Referred by Chair	

An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending the Administrative Code of Allegheny County, Article 207, entitled "New Board of Property Assessment Appeals and Review," §5-207.08, entitled "Filing of appeals," in order to clarify applicability of special assessment appeal windows for 2022 and 2023 for properties impacted by court-ordered adjustments to the County's Common Level Ratio.

**Whereas**, the Administrative Code of Allegheny County, Article 207, establishes the right to appeal the assessed values of properties subject to real estate taxation; and

**Whereas**, appeals of assessed property values may be filed based upon either the base year value of such property, or based upon its current fair market value, adjusted to the base year by application of the common level ratio; and

**Whereas**, as indicated by the County's Assessment Standards and Practices code (contained within Article 210 of the Administrative Code), the common level ratio is "[t]he ratio of assessed value to current market value used generally in the County as last determined by the State Tax Equalization Board...."; and

**Whereas**, the common level ratio thus functions as a means of converting current fair market value to a value approximating the correct base year value for a given property; and

**Whereas**, because common level ratios are based upon property sales through an entire calendar year, and because it takes time to compile sales data, calculate the ratio, and certify the results, there is a two year delay in applying common level ratios to adjust sale prices in the appeal process (that is, the 2020 common level ratio

is applied to appeals based on current market value taking place in 2022, the 2021 ratio will be applied to appeals in 2023, and so on); and

**Whereas**, the Council's Special Committee on Assessment Practices, in reviewing the *Gioffre v. Allegheny County* litigation, has repeatedly noted that the Allegheny County Court of Common Pleas has altered the County's previously certified common level ratio of 81.1 to 63.53 for 2020; and

**Whereas**, in addition, while the State Tax Equalization Board has certified the County's common level ratio for 2021 at 63.6, the Special Committee is cognizant that continued argument in the *Gioffre* litigation may result in a court-ordered adjustment of the 2021 common level ratio; and

**Whereas**, because changes to the common level ratio alter the figure utilized to convert current fair market value to base year value, such changes can have a significant impact upon the assessed value (and therefore upon owners' property tax burdens); and

**Whereas**, by way of example, if a given property's current fair market value is \$200,000, the application of a common level ratio of 81.1 to that value would result in the owner paying taxes on an assessed value of \$162,200, but with a common level ratio of 63.53, the owner would only be paying taxes on an assessed value of \$127,060; and

**Whereas**, it was thus apparent in the judgment of the Special Committee on Assessment Practices that alterations to the common level ratios for 2020 and/or 2021 would significantly impact assessed values derived in the course of current market value-based appeals taking place in the 2022 and/or 2023 tax years; and

**Whereas**, it was further the judgment of the Special Committee that the most equitable course of action is to provide an opportunity to file appeals for these tax years based upon the correct common level ratios, as determined by the courts; and

**Whereas**, in early 2023, Council passed and the Chief Executive signed an amendment to Section 5-201.08 of the Administrative Code to accomplish these ends; and

**Whereas**, according to published reports, the Board of Property Assessment Appeals and Review has refused to allow 2022 special appeals timely filed by property owners to whom the special appeal window would apply, solely because those taxpayers had assessed values for 2022 determined in prior appeal proceedings; and

**Whereas**, it is the judgment of Council that this outcome is entirely contrary to the clearly expressed will of Council in the current form of Section 5-201.08, and it is the desire of Council to expressly establish this within the language of that Section; and

**Whereas**, it is expressly the intention of Council to provide for taxpayers and taxing bodies to file appeals on and be granted hearings for any and all assessments predicated in whole or in part upon an incorrect CLR, regardless of the results of any previous appeal(s) relating to the assessed value of a given parcel;

***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***

The Administrative Code of Allegheny County, §5-207.08, entitled “Filing of appeals,” is hereby amended as follows:

### **§ 5-207.08. Filing of appeals. [Amended 11-15-2005 by Ord. No. 52-05]**

- A. 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 an 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 value for each tax year in question.
- B. Notwithstanding any provision of Article 207 of the Administrative Code (governing appeal deadlines, rules, and procedures) to the contrary, there is hereby established a special appeal period for 2022. Appeals based in whole or in part upon 2022 fair market value may be filed no later than March 31, 2023.
- C. Notwithstanding any provision of Article 207 of the Administrative Code (governing appeal deadlines, rules, and procedures) to the contrary, there is hereby established a conditional special appeal period for 2023. In the event that the common level ratio applied to 2023 fair market values is adjusted from the currently certified 63.6, appeals based in whole or in part upon 2023 fair market value may be filed no later than sixty (60) days after the date upon which such adjustment is made. Nothing contained within this Subsection shall be read, interpreted, or otherwise deemed to preclude the filing of any appeal of 2023 assessed value prior to the existing March 31, 2023 deadline established within Subsection A.
- D. The special appeal windows established in Subsections B and C of this Section shall apply to all properties, regardless of prior filing, status, settlement, disposition, or other resolution of any previous appeal(s) of assessed value in reliance upon an incorrect Common Level Ratio. BPAAR shall hear and decide all timely filed applications.

## ***SECTION 3. Authorization of Officials to Act.***

The proper officers of the County are hereby authorized to execute any and all documents necessary to effectuate the authorization granted by this legislation.

## ***SECTION 4. 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 5. 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.***