



Allegheny County Council

County of Allegheny
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Legislation Text

File #: 2002-05, **Version:** 1

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Paragraph D of Section 210.11 of Article 210 of the Administrative Code entitled "Assessment Standards and Practices" to extend the time period for the filing of appeals for the 2006 Tax Year.

Whereas, Paragraph D of Section 210.11 of Article 210 of the Administrative Code of Allegheny County generally provides that the time period for the filing of appeals of property valuations to be used in the year in which a Countywide Reassessment is to be implemented shall be on or before May thirty-first of the prior calendar year; and

Whereas, the 2006 Tax Year is the year in which the next Countywide Reassessment is to be implemented; and

Whereas, the certification of property values to be used in the 2006 Tax Year has been delayed; and

Whereas, County's Chief Executive and County Council are of the considered opinion that an extension of the deadlines for the filing of appeals of property values to be used for Calendar Year 2006 is necessary due to the continuing delay in the certification of the 2006 Assessment Roll.

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

SECTION 1. Incorporation of the Preamble.

The provisions set forth in the preamble to this Ordinance are incorporated by reference as set forth in their entirety herein.

SECTION 2. Amendment of Paragraph D of Section 210.11 of the Administrative Code.

Paragraph D of Section 210 of the Administrative Code is amended to read as follows:

D. Appeals.

All appeals of the base values used in determining the taxable values in the next Countywide Reassessment shall be filed with the Appeals Board on or before the thirty-first day of May; provided however that, but if the thirty-first day of May 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; provided however, that all appeals of property valuations to be used in the 2006 Tax Year shall be filed with the Appeals Board on or before the close of business on the forty-fifth day following the date

of mailing of the notice of certification as required by Paragraph C (2) of Section 210.11 of this Administrative Code. If the forty-fifth day following the date of mailing of the notice of certification 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.

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 Resolution.

SUMMARY OF LEGISLATION

The attached legislation will extend the appeals deadline for the 2006 countywide property reassessment from May 31, 2005 to forty-five (45) days after the notice of change in reassessments are mailed.