



Allegheny County Council

County of Allegheny
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Legislation Text

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An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending and supplementing the Allegheny County Code of Ordinances, Article 210 of Division 1, entitled "Assessment Standards and Practices," in order to establish a County policy for periodically reviewing the status of all properties qualifying for exemption from property taxation under the Institutions of Purely Public Charity Act.

WHEREAS, the Institutions of Purely Public Charity Act, 10 P.S. §371 *et. seq.*, establishes guidelines and procedures for determining whether a charitable entity is eligible for exemption from property taxation; and

WHEREAS, the Act also expressly permits taxing bodies which maintain real property assessment rolls, as Allegheny County does, to determine the percentage of a given parcel that is used for an entity's charitable purpose, as defined by the Act, and to tax the remainder of the parcel; and

WHEREAS, the Administrative Code of Allegheny County provides for an initial and subsequent determinations of tax-exempt status to be made by the Chief Assessment Officer, but does not require a review of these determinations within any established timeframe; and

WHEREAS, it is the desire of Council to establish a uniform review procedure for parcels that have been granted tax-exempt status within Allegheny County;

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

SECTION 1.

The Allegheny County Code of Ordinances, Article 210 of Division 1, entitled "Assessment Standards and Practices," §5-210.12 is hereby amended and supplemented as follows:

§5-210.12. Determination of tax-exempt status.

- A.** Based upon a review of the application for the grant or removal of tax-exempt status and such other materials and information submitted by the legal or equitable owner or by the taxing body or bodies and after such consultation with legal counsel as deemed necessary and prudent, the Chief Assessment Officer shall make a determination concerning whether the property qualifies or continues to qualify for property-tax exempt status. The staff of the Office of Property Assessments shall provide written notice of the determination of the property's tax-exempt status to the legal or equitable owner of the property and to all taxing bodies within which the property is located.
- B.** All properties granted tax-exempt status by the Chief Assessment Officer under the provisions of the Institutions of Purely Public Charity Act, 10 P.S. §371 *et. seq.*, shall be subjected to a parcel review by the Chief Assessment Officer in accordance with the provisions of 10 P.S. §375(h) at

least once every three years. In the course of the periodic parcel review required by this Section, the Chief Assessment Officer shall determine whether each property or any portion thereof continues to qualify for tax-exempt status, and shall forward written notice of this determination to the legal or equitable owner of the property and to all taxing bodies within which the property is located. Determinations made by the Chief Assessment Officer pursuant to the periodic parcel review required by this Section shall be subject to the appeal provisions of §5-210.13.

SECTION 2.

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.