

Legislation Text

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An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Section 5207.08 of the Administrative Code of Allegheny County to extend the time period for the filing of real property tax assessment appeals in Allegheny County for Tax Year 2022 only until November 30, 2022.

Whereas, Section 5-207.08 of the Administrative Code of Allegheny County permits property owners to file assessment appeals concerning the valuations of their parcels of real property through March 3 1 of each year; and

Whereas, Allegheny County Council is of the considered opinion that an extension of time to allow for the filing of real property tax assessment appeals for Tax Year 2022 until November 30, 2022 would inure to the benefit of the citizens of Allegheny County.

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. <u>Extension of Period of Time to File Real Property Assessment Appeals for Tax Year</u> 2022 to November 30, 2022.

Section 5-207.08 of the Allegheny County Administrative Code is amended as follows:

§ 5-207.08. Filing of appeals.

- <u>A.</u> 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. For Tax Year 2022 only, applications seeking to appeal the assessment of real property for taxation

purposes (but not applications for tax exempt status) hereby is extended until the end of business on November 30, 2022.

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. <u>Severability.</u>

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. <u>Repealer.</u>

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.