



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 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 establish 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 is thus apparent in the judgment of the Special Committee on Assessment Practices that alterations to the common level ratios for 2020 and/or 2021 may 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 is 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, it is accordingly the desire of Council to provide a mechanism to allow for such appeals;

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. To the extent that adjudication of any appeal filed pursuant to the terms of this Subsection requires application of the common level ratio, the Board of Property Assessment Appeals and Review shall apply the 2020 common level ratio established by court order.
- 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 via order of a court of competent jurisdiction, 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 order is issued. 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. To the extent that adjudication of any appeal filed pursuant to the terms of this Subsection requires application of the common level ratio, the Board of Property Assessment Appeals and Review shall apply the 2021 common level ratio established by court order.

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.