



# Allegheny County Council

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## Legislation Text

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An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Article 210 of the Administrative Code of Allegheny County, entitled “Assessment Standards and Practices,” §5-210.06, entitled “Revisions of assessment roll,” in order to establish a mechanism for implementation of court ordered revisions to factors used to render assessments uniform in years in which no Countywide reassessment takes place.

**Whereas**, the Administrative Code of Allegheny County, §5-210.06.A. specifically and unambiguously establishes that “[t]he Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall, in the tax years for which there is no Countywide revaluation or reassessment, revise the assessment rolls of the appropriate taxing bodies according to right and equity by correcting errors and by adding thereto any property, improvements or objects of taxation that may have come into being since the last Countywide revaluation or reassessment.” (emphasis added); and

**Whereas**, in addition, §5-210.B clearly and unambiguously establishes that “[t]he Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall also revise assessments and valuations in the tax years for which there is no Countywide revaluation or reassessment by increasing or decreasing the same where the value of the property or objects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof...or where, for any other reason whatsoever, the value of the property has changed and it seems to the Chief Assessment Officer necessary and equitable to make a change in the valuation thereof.” (emphasis added); and

**Whereas**, as defined in §5-210.01 of the Administrative Code, the “Common Level Ratio” is a statistical term, consisting of “[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**, within the property assessment appeals system, the Common Level Ratio is utilized to convert current year sales prices to what those sale prices would have been in the base year used for assessments throughout the County in order to ensure uniformity among those assessments; and

**Whereas**, pursuant to §5-210.03 of the Administrative Code of Allegheny County, “...the Chief Assessment Officer through the Office of Property Assessments shall assess all objects of taxation within the County based upon a common level ratio whenever the use of a common level ratio in the County is required in order to conform with the requirements of the State Tax Equalization law or other successor state laws.”; and

**Whereas**, the common level ratio thus plays a critical role in determining the assessed values of properties throughout the County in the appeals process and in other circumstances; and

**Whereas**, the Council’s Special Committee on Assessment Practices, in reviewing the *Gioffre v. Allegheny County* litigation, has been informed that (1) during a four month review by Allegheny County’s state certified assessors, through the Office of Property Assessments, it was determined that the County’s common level ratio for 2020 was originally calculated in error, and (2) the Court’s orders in that case based on those assessors’ review have resulted in adjustment of the County’s common level ratio for 2020 from 81.1 to 63.53; and

**Whereas**, according to credible testimony presented to the Special Committee and in the Committee's own judgment, this alteration will significantly decrease the assessed value - and therefore also the tax bill - of any property for which the assessed value was determined through application of the incorrect common level ratio for 2020; and

**Whereas**, it is the judgment of Council that requiring the affected taxpayers to file special appeals seeking adjustment of their assessed values due solely to the court-adjusted common level ratio for 2020 is profoundly inequitable, insofar as it would require those taxpayers - who have already been overcharged through no fault of their own - to file appeals, take time from work or other pursuits to participate in those appeals, incur expenses such as retaining counsel, and the like, all in an effort to fix the County's own error; and

**Whereas**, it is further the judgment of Council that forcing taxpayers to remedy errors such as this via special appeal is both inequitable (insofar as not all taxpayers may be equally aware of or fully understand the need to file an appeal to obtain a remedy) and overly narrow in scope (insofar as special appeal windows will only relate to certain tax years, and will therefore only remedy certain errors); and

**Whereas**, establishing a uniform, codified mechanism for remedying issues of this nature will provide a remedy that is equitable and consistent, will foster public trust in the County's administration of its assessment system, and will inure to the benefit of the County's taxpayers; and

**Whereas**, establishing such a mechanism will also proactively address the appropriate course of action in the event that the Common Level Ratio for other years is adjusted; and

**Whereas**, although the provisions of §5-210.06.A and §5-210.06.B cited above clearly establish that it is already the mandatory, affirmative duty of the Chief Assessment Officer and Office of Property Assessments to correct errors and ensure equity within the assessment rolls, it is the judgment of Council that additional specific direction in light of the *Gioffre* litigation is both desirable and appropriate;

***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***

Article 210 of the Administrative Code of Allegheny County, entitled "Assessment Standards and Practices," §5-210.06, entitled "Revisions of assessment roll," is hereby amended as follows:

#### **§ 5-210.06. Revisions of assessment roll.**

- A. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall, in the tax years for which there is no Countywide revaluation or reassessment, revise the assessment rolls of the appropriate taxing bodies according to right and equity by correcting errors and by adding thereto any property, improvements or objects of taxation that may have been omitted or any new property, improvements or objects of taxation that may have come into being since the last Countywide revaluation or reassessment. Any property, improvements or object of taxation which may have been omitted shall be made subject to taxation for the period during which said property, improvements or objects of taxation shall have been omitted but in no event to exceed the period of five calendar years preceding the year in which the property, improvements or objects of taxation omitted is first added to the assessment roll. Any such valuations as are made pursuant to the provisions of this section shall be subject to appeal in the same manner as other assessments made pursuant to this act. Taxes levied on any such valuation shall not be made subject to the payment of any interest and penalties otherwise provided by law, except as the same are computed from the date of such correction or additions made pursuant to this section. No bona fide purchaser of any property or subject of taxation without knowledge that the property or object of taxation was omitted from the assessment rolls for purposes of taxation shall be subject to any taxation based upon the additional valuation made pursuant to this section.
- B. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall also revise assessments and valuations in the tax years for which there is no Countywide revaluation or reassessment by increasing or decreasing the same where the value of the property or objects of taxation assessed or valued has changed by reason of any change of conditions thereon or adjacent thereto or in the vicinity thereof, or for the reason that the property assessed or valued has been subdivided or laid out into a plan of lots of other subdivisions, or for the reason that improvements have been placed thereon or added thereto, or for the reason that any public or other improvement has been made adjacent thereto or in the vicinity thereof, or where, for any other reason whatsoever, the value of the property has changed and it seems to the Chief Assessment Officer necessary and equitable to make a change in the valuation thereof. The Office of Property Assessments, under the supervision of the Chief Assessment Officer, shall also in the tax years between Countywide reassessments or revaluations in all cases where it is apparent that any assessment is not in accord with the generality or uniform standard of assessments, revise and correct the same by increasing or decreasing the same where the value of the property or objects of taxation assessed do not conform to the generality or uniform standard of assessments.
- C. In the event that the common level ratio for a given tax year is adjusted and such adjustment is certified by the State Tax Equalization Board, the Office of Property Assessments, under the supervision of the Chief Assessment Officer shall:
1. Within sixty (60) days of the certification of the adjustment, delineate every property within the County for which the assessed value was calculated through application of the incorrect common level ratio; and
  2. Within ninety (90) days of the certification of the adjustment, recalculate the assessed values for all properties identified pursuant to the terms of Subsection C.1. utilizing the certified corrected common level ratio, revise the assessment roll to reflect the recalculated assessed value, and provide written notice of the revision to the record owner of each parcel for which the value was revised, together with the municipality and school district within which such parcel is located;

and

3. Within one hundred and twenty (120) days of the certification of the adjustment notify the Allegheny County Treasurer, who shall as soon as practicable thereafter issue refunds in accordance with applicable law of any overpayment of County real property taxes made by any taxpayer due to the incorrect original assessed value, or issue revised real estate tax bills to any taxpayer(s) whose assessed value increased due to the correction.

D. The deadlines established under the terms of Subsection C shall be calculated from the date upon which the State Tax Equalization Board or successor entity certifies an adjustment to a previously certified Common Level Ratio. These deadlines shall only be stayed to the extent that such stay is specifically ordered by a court of competent jurisdiction. In the event that the County fails to meet the deadlines established under the terms of Subsection C.2 and/or C.3, in addition to any refund and interest due to any taxpayer for taxes already paid, the County shall also pay to the taxpayer a penalty of four percent (4%) of the total amount of such refund and interest.

***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 Ordinance.***