File #: 13277-24, **Version:** 1

An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending and supplementing the Administrative Code of Allegheny County, Article 209, entitled "Office of Property Assessments," §5-209.04, entitled "Responsibilities of the Office of Property Assessment" in order to establish uniform lines of communications and chain of command, and to streamline the appeals process under the same umbrella of responsibility.

Whereas, Article 209 of the Administrative Code of Allegheny County, first enacted in 2000, establishes the basic powers, duties and function of the Office of Property Assessment ("OPA"); and

Whereas, Section 5-209.04. N. expressly indicates that "The Office of Property Assessment shall … [p]rocess and schedule all appeals for the Appeals Board"; and

Whereas, Article 209 does not permit the Appeals Board to manage the appeals process in any way; and

Whereas, it is the judgment of Council that existing County law clearly establishes both that (1) the Appeals Board has a statutory power and duty to hear appeals, and (2) the entirety of the process should be within the purview of the Appeals Board

Whereas, it is also, however, the judgment of Council that Article 209 strictly assigns these duties to the Office of Property Assessment; and

Whereas, it is accordingly the desire of Council to realign County staff to require the Appeals Board to receive, enter, hear, process and dispose of all appeals from assessments and tax exemption status determinations to establish a clear line of responsibility and to allow for clarity to taxpayers.

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, Article 209, entitled "Office of Property Assessments" Section 5-209.04, entitled "Responsibilities of the Office of Property Assessment" is hereby amended as follows:

ARTICLE 209

Office of Property Assessment

* * *

§ 5-209.04. Responsibilities of the Office of Property Assessment.

The Office of Property Assessment shall:

~~N. Process and schedule all appeals for the Appeals Board.~~

* * *

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.

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