



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 Administrative Code of Allegheny County, Article 207, entitled “New Board of Property Assessment Appeals and Review,” §5-207.01, entitled “New Board of Property Assessment Appeals and Review created; purposes”, and Article 209, entitled “Office of Property Assessments,” §5-209.04, entitled “Responsibilities of the Office of Property Assessment,” in order to improve the objectivity and transparency of the assessment appeals process by fully separating administration of the assessment appeal process from staff within the Office of Property Assessments.

Whereas, Article X, §5 of the Home Rule Charter of Allegheny County mandates that “There shall be a Board of Property Assessment, Appeals and Review consisting of seven members. The Board shall exercise all powers and duties that the County’s Board of Property Assessment, Appeals and Review had before the effective date of this Charter unless those powers and duties are modified by ordinance or by law.”; and

Whereas, Article 207 of the Administrative Code of Allegheny County, first enacted in 2000, establishes the basic powers, duties and function of the Board of Property Assessment Appeals and Review (“BPAAR” or “the Appeals Board”); and

Whereas, Section 5-207.07.A. expressly indicates that “[t]he new Appeals Board shall have the power and its duty shall be to...[h]ear all cases of appeals from assessments and tax exemption status determination in accordance with its rules and regulations governing appeals as provided in §5-207.06 of this Administrative Code”; and

Whereas, Article 207, §207.07.A does not expressly permit the Appeals Board to manage the appeals process in any way; and

Whereas, it is thus the judgment of Council that Article X, §5 of the Charter and the Administrative Code clearly establishes that BPAAR has a statutory power and duty to hear appeals; and

Whereas, it is also, however, the judgment of Council that both the Charter and Article 207 are silent with regard to administration of the appeal process; and

Whereas, §5-209.04.N. of the Administrative Code, however, indicates that “[t]he Office of Property Assessment shall...[p]rocess and schedule all appeals for the Appeals Board.”; and

Whereas, it is the considered judgment of Council that the employees who work to establish and maintain the County’s assessment roll within the Office of Property Assessment should not be involved in the appeals that are attempting to alter the assessed values reflected in that roll;

Whereas, it is accordingly the desire of Council to clearly establish a separation between the Board of Property Assessment, Appeals and Review and the Office of Property Assessments, and to require the Appeals Board to receive, enter, hear, process and dispose of all appeals from assessments and tax exemption status determinations to improve the objectivity and transparency of the assessment appeal process.

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 §5-207.01 of the Code

The Administrative Code of Allegheny County, Article 207, entitled “New Board of Property Assessment Appeals and Review,” § 5-207.01., entitled “New Board of Property Assessment Appeals and Review created; purposes,” is hereby amended as follows:

ARTICLE 207

New Board of Property Assessment Appeals and Review

§ 5-207.01. New Board of Property Assessment Appeals and Review created; purposes.

There is hereby created as an agency of the County to become effective September 1, 2000, a new "Board of Property Assessment Appeals and Review" hereinafter referred to as the "Appeals Board." The previous Board of Property Assessment, Appeals and Review is abolished. The purpose of the Appeals Board shall be to:

- A. Hear and decide all appeals concerning the valuations of parcels of real property within the County; ~~and~~
- B. Hear and decide all appeals of determinations of the tax exempt status of any parcel or real property within the County;
- C. Consistent with Article X, §5 of the Charter, the Appeals Board's quasi-judicial functions shall be independent from review by the Chief Executive, County Manager, and the County Council and shall be under the sole direction of the Appeals Board. The Appeals Board shall have sole authority over and responsibility for the receipt, administration, hearing, and disposition of assessment appeals, consistent with the applicable provisions of this Administrative Code. The Appeals Board shall provide a quarterly report summarizing the number and types of appeals filed, pending, and disposed of to the County Manager and President of Council;
- D. Beginning in 2026 and in each year thereafter, subject to annual budgetary appropriations for staff and fringe benefits, and in compliance with the County's Personnel System, the Appeals Board shall have the authority to direct the hiring of such personnel and staff necessary to discharge its duties and responsibilities. The Appeals Board shall provide a proposed annual operating budget to the Director of the Department of Budget and Finance, which will be evaluated as part of the Comprehensive Fiscal Plan, and which will be presented to the County Council consistent with Article VII, , §2 of the Home Rule Charter, and § 5-801.03 (A)(2) and (B)(3) of this Administrative Code; and
- E. The Appeals Board shall establish titles, minimum qualifications, and job descriptions for the employees of the Appeals Board. The employees of the Appeals Board shall be a part of the County's Personnel System and subject to all applicable County law and personnel policies - including but not limited to the County's Ethics Code and those policies governing use of paid and unpaid time off, attendance, and data and computer

hardware/software usage - as promulgated and updated from time to time by legislative enactment or the County Manager, the Department of Human Resources, and the Department of Information Technology.

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SECTION 3. Amendment of §5-209.04 of the Code

The Administrative Code of Allegheny County, Article 209, entitled “Office of Property Assessment,” § 5-209.04., entitled “Responsibilities of the office or Property Assessment,” is hereby amended as follows:

ARTICLE 209

Office of Property Assessment

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§ 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.

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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.