

**ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT
APPEALS & REVIEW**

**MINUTES OF THE REGULAR MEETING HELD
THURSDAY, FEBRUARY 29, 2024**

PRESENT:

WAYDE FARGOTSTEIN, BOARD CHAIR
RICHARD SNIPE, VICE CHAIR
MICHELLE PAYANZO, SECRETARY
LESANS MONTGOMERY, MEMBER
MICHAEL SULEY, MEMBER
SUSAN THORNTON LARA, MEMBER

ALSO PRESENT:

AMY SCHREMPF, BOARD SOLICITOR
BARBARA BALDWIN, BOARD ADMINISTRATOR

BPAAR Meeting Minutes
February 29, 2024

Call to Order, Roll Call

Mr. Fargotstein called the meeting to order at 8:09 a.m. Ms. Payanzo called the roll and determined that all were present and a Quorum was present.

Approval of the Minutes of the Prior Regular Meeting of February 15, 2024

Ms. Payanzo makes a motion to approve meeting minutes. Mr. Suley seconds. All in favor. MOTION CARRIED.

Public Comment Period

Mr. John Silvestri, Esq., on behalf of his client for parcel 214-C-158, filed timely appeals for tax years 2022 and 2023 however, only a decision was received in the mail for tax year 2023. Mr. Silvestri would like the Board to decide on the 2022 appeal.

Mr. Silvestri shares that he does not criticize the Board but learned through a prior right-to-know request that the Board has only two employees. When he expressed this during a prior Board meeting, Mr. Silvestri states that he was corrected in the Board only has one employee. He is awaiting a response to a right-to-know request as to who is the one employee.

Mr. Silvestri – on behalf of his client for parcel 235-R-150 and 235-R-151, filed timely appeals for tax year 2022 and 2023. These parcels are owned by the same owner. The appeals were scheduled and heard by the same Hearing Officer. Ms. Barbara Stern, a colleague of Mr. Silvestris', brought to his attention that while the hearings were heard at the same time by the same hearing officer, two different Board members reviewed and signed off on two separate hearing officer reports. Mr. Silvestri reiterates that the process is not a criticism to the Board but rather asking the Board to take action to get their own employees.

Mr. Silvestri asks that one of the Board members to abstain from voting on an agenda item because he is related to a non-profit in the community. If that community is at an economically disadvantage area, Mr. would take interest in representing their tax assessment appeal hearings pro bono.

Solicitor's Report (Ms. Schrempf)

Board Rules and Regulations.

Solicitor provided a markup of the Board's Rules and Regulations. Recommend approval of Rules and authorize Board Administrator to forward to County Council for their review within 30 days. Changes include the latest County Ordinances passed on February 20, 2024, Board members to hear appeals, training and elimination of solicitor ability to hear exemption matters. The Board member or Committee of the Board can hear exemptions.

Ms. Schrempf raised a question from Mr. Suley as to whether Board members that hear appeals should abstain from voting on the appeals that they hear. Ms. Schrempf further states that it would make for good practice that if a Board member hears the hearing, he or she should not vote on the hearing This too would avoid the appearance of impropriety.

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Mr. Suley disagreed and provided an example of a Board in Philadelphia (BRT) where they hear and vote on all appeals. Mr. Suley further stated his experience on the BPAAR Board in 1997 where Board members voted on their recommendations. Mr. Suley does not view a conflict.

Ms. Schrempf reiterates the appearance of impropriety and not a direct conflict. Ms. Schrempf offered a compromise that Board members at their discretion, can recuse or not recuse on hearings that they've heard. Mr. Suley agreed. This change will be noted in the Board's Rules and Regulations.

Ms. Schrempf discussed with the Board a suggestion that BPAAR accept stipulations and/or interest of BPAAR bypass of large commercial properties. This would require additional amendment to BPAAR Rules.

Other changes are administrative and housekeeping.

The Board voted on the mark ups and the additional changes that were discussed in the meeting to the Board's Rules and Regulations.

Mr. Suley made a motion. Mr. Snipe seconded. All in favor. MOTION CARRIED.

Request for Appeal Nunc Pro Tunc – Tax Year 2022/2023. 167-L-195-1.

Taxpayer purchased property in 2021. Property previously owned by Church and had partial exemption. In 2023, owner received tax bill for 2022 for tax on full value of property. Value of property did not change, only change was removal of partial exempt status. However, County Website reflected an assessed value of \$55,700 (10% of the full assessed value). School District filed a 2022 appeal, which it withdrew, ostensibly on the 2022 sale. Owner requests Nunc Pro Tunc relief in the form of permission to file value appeals for tax years 2022-2023. Owner has filed a timely 2024 appeal.

Ms. Montgomery makes a motion. Mr. Suley seconded. All in favor. MOTION CARRIED.

Ms. Schrempf discussed with the Board to start thinking about how they would like to roll out the training logistics that was recently passed by County Council.

Ms. Schrempf request an Executive session to discuss personnel matters.

Appeals Department Report (Ms. Brown)

Ms. Brown provided the Appeals department status report as submitted. Will be scheduling hearings for the month of March. The Appeals department continues to receive appeals applications for 2024.

Mr. Suley discussed the status of appeals from the previous Board meeting on December 19, 2023. Ms. Brown estimated a number of 4,000 appeals remaining to be processed and Mr. Suley estimated a number of 9,000 appeals remaining to be processed. A recent report provided by Mr. Suley was projected to show the actual number of appeals that have been processed and dispositioned since the December 19, 2023, Board meeting was 8,800; numbers were taken from the Board approval lists submitted by OPA every two weeks.

Items from OPA Department (Ms. Brooks)

None proffered.

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Items from the Board Administrator (Ms. Baldwin)

Rescind and Reissue | Parcel ID# 613-H-393 and 798-C-21

OPA brought both rescind and reissue parcels to BPAAR's attention post case file review process.

798-C-21 – had a 2022Y and 2023 hearing on 12/19/23. The Hearing Officer assigned a building value to 2022 when it should have been land only with a starting value of \$6,300.

A motion was made and seconded to rescind and reissue with corrected values. MOTION CARRIED.

613-H-393 – data entry during the case file review process. Case Reviewer did catch her error but failed to change the value in the hearing value tab. The error was made on the building value. The incorrect amount was \$2,907,700. Corrected amount should be \$290,700.

A motion was made and seconded to rescind and reissue with corrected values. MOTION CARRIED.

Rescind and Rehear, rehear | Parcel ID# 98-R-313, 247-J-2 and 953-S-326

Attorney Greg Biernacki was in communication with Mr. Dave Montgomery, former Board Solicitor, in November 2023. Mr. Biernacki entered his appearance and was not called by the Hearing Officer.

The Board previously granted 247-J-2 a rehear. The file went to 04A and was dispositioned on 1/18/24.

A motion was made and seconded to rescind and rehear parcel 247-J-2. MOTION CARRIED.

98-R-313 was a School District appeal heard on 8/16/23. Mr. Biernacki was not called. He reached out to Mr. Montgomery for a rehear. The request was to be placed on the Board's agenda in November however, there's no record that the parcel made it on the Agenda. The file has since been processed to 04A and dispositioned on 2/1/24.

A motion was made and seconded to rescind and rehear parcel 98-R-313. MOTION CARRIED.

953-S-326 was heard 1/11/24. Mr. Biernacki was not called on behalf of his client. It's still at 02A.

A motion was made and seconded to rehear parcel 953-S-326. MOTION CARRIED.

Request to reissue dispositions with Current date | Parcel ID# 980-M-270 and 479-L-36

Parcels are for two different owners. Both claim that they did not receive the notice of disposition and is requesting a new letter with current date to be able to appeal to BOV.

A motion was made and seconded to reissue dispositions with a current date for parcels 980-M-270 and 479-L-36. MOTION CARRIED.

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Special Appeal Request | Parcel 458-H-25

Ms. Amber Voshall recently reached to OPA regarding a notice of assessment change. Ms. Voshall stated that she wasn't aware of the assessment change until she received a tax notice bill in the mail. She claims she never received the letter. If she had she would have completed the special appeal application form.

A motion was made and seconded to deny the request file special appeal for parcel 458-H-25. MOTION CARRIED.

Board Approval List

Tax Year 2021, First Parcel ID# 457-P-255
Tax Year 2022, First Parcel ID# 268-L-222
Tax Year 2022 (Y), Frist Parcel ID# 2-J-300
Tax Year 2023, First Parcel ID# 182-R-125

No pulls or recusals

A motion was made and seconded to approve the Board approval lists as submitted. MOTION CARRIED.

Old Business.

Tyler Technologies – CLR application update in IASWorld – Mr. Suley following up with a discussion he had with Ms. Brooks of OPA in October 2023. Ms. Brooks was not present. Mr. Suley asked Mr. Fabian if he had an update from Ms. Brooks. Mr. Fabian states that there were conversations held among OPA and the Administration. The request has been made to Tyler regarding the CLR application and OPA is awaiting Tyler's response.

Mr. Suley – Ms. Baldwin, Board Administrator, indicated that there was a letter regarding "ex parte" communications that Mr. Montgomery, former Board Solicitor, had circulated to Hearing Officers. Mr. Suley asked if that same letter can be resent to the Hearing Officers.

New Business.

Mr. Suley makes a suggestion to the Board to move the March 28, 2024 Board meeting to Tuesday, March 26, 2024 to allow the remaining appeals to processed and dispositioned before the 2024 appeals deadline which is April 1, 2024.

Ms. Schrempf confirms that the Board meeting change is a possible as long as it's advertised.

A motion was made and seconded to approve the Board meeting change from March 28, 2024 to March 26, 2024. MOTION CARRIED.

Adjournment

Meeting adjourned at 9:06 a.m.

Executive session held following meeting.


Michelle Payanzo, Board Secretary