

*NO.*

## **ORDINANCE**

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,” §5-207.06, entitled “Rules and regulations for appeals,” in order to establish a uniform, expeditious process for rendering decisions regarding real property assessment appeals.

**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”); and

**Whereas**, although §5-207.07.C. indicates that “[t]he new Appeals Board shall have the power and its duty shall be to...[r]ender decisions of appeal hearings;”, the provision does not contain any additional language delineating a process for doing so; and

**Whereas**, Section 5-207.07.G expressly provides that BPAAR shall “[p]erform and exercise such other powers and duties as may be conferred or imposed upon it by applicable law and the provisions of this Administrative Code;”; and

**Whereas**, consistent with the terms of §5-207.07.G., §5-207.06 of the Administrative Code establishes specific requirements governing BPAAR’s regulations governing appeal hearing procedures, but the provisions of this section do not specifically establish a methodology for the review and entry of appeal verdicts; and

**Whereas**, it has come to the attention of Council that BPAAR has adopted procedures relating to the review of appeal recommendations prior to final approval and processing decisions made by BPAAR that are both redundant and time-consuming, and it is the judgment of Council that the existing procedures function to delay appeal verdicts unnecessarily; and

**Whereas**, it is accordingly the desire of Council to establish uniform procedures that will ensure thorough review without such unnecessary delays;

***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 207, entitled “New Board of Property Assessment Appeals and Review,” Section 5-207.06, entitled “Rules and regulations for appeals,” is hereby amended as follows:

ARTICLE 207

**New Board of Property Assessment Appeals and Review**

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**§ 5-207.06. Rules and regulations for appeals.**

- A. The Appeals Board shall adopt rules and regulations for hearing and disposition of the following appeals:
- (1) Assessment appeals of the County certified valuation of real property;
  - (2) Appeals regarding the tax-exempt status of real property based upon applicable laws;
  - (3) Appeals of catastrophic loss values set by the Office of Property Assessment, through the Chief Assessment Officer;
  - (4) Appeals of preferential assessments made by the Office of Property Assessment, through the Chief Assessment Officer pursuant to the Pennsylvania Farmland and Forest Land Assessment Act (Clean and Green Law);
  - (5) Appeals from reassessments and exemptions under the Local Economic Revitalization Tax Assistance Act;
  - (6) Appeals from reassessments and exemptions under the New Home Construction Local Tax Abatement Act;
  - (7) Appeals from assessments of property under the Public Utility Realty Tax Act; and
  - (8) Appeals of such other assessment and exemption matters as may be provided by applicable laws or this Administrative Code.
- B. The rules and regulations adopted by the Appeals Board shall include, but not necessarily be limited to, the following:

- (1) Procedures for filing (including filing by mail and electronic filing), scheduling and hearing appeals;
- (2) Required notices and postponement of hearings;
- (3) Rules of evidence governing such appeals;
- (4) The methodology by which appeals decisions are to be made by the Appeals Board, including appeals on base year valuation, which methodology shall be consistent with the valuation methods provided under state assessment laws for arriving at values for properties;
- (5) The format and content of the Appeals Board's appeal decisions, including providing in the disposition notice an explanation of the rationale leading to any change in assessed value as a result of the hearing;
- (6) Such special assessment appeal management orders that the Appeals Board, in its sound discretion, believes to be necessary and useful in order to address any manner or type of issue or claim, substantive or procedural, presented for adjudication as part of an appeal or group of appeals of the valuation of a property or the tax exemption status of a property or properties. The Appeals Board may adopt a special assessment appeal management order either upon its own motion, upon advice and recommendation of its Solicitor, or upon the motion of any party to any appeal filed and pending; and
- (7) The Appeals Board, when considering an appeal on a base year valuation, shall make no reference to ratio in its decision and shall express its decision in terms of such base year value. All appeals filed while the County is under the base year form of assessment shall be deemed to include an appeal by the taxpayer of the base year valuation. In addition, the appellant may elect to have the appeal heard solely on the issue of whether the base year value is correct or incorrect. So long as the County is under the base year form of assessment the Board may, but shall not be required to, determine the current fair market value of any property under appeal. Except to correct clerical or mathematical errors or to correct a base year value, the Board may not adjust a base year value unless it is established by clear and convincing evidence that there has been: (1) an addition or removal of improvements on the subject property; or (2) physical changes in the land of the subject property. In no case may the Board permit an increase in the base year value founded, in whole or in part, upon a sale in a year subsequent to the established base year.

C. The rules and regulations adopted by the Appeals Board shall include provisions governing both the review of appeal recommendations made prior to Board adoption of final appeal results and processing such final results. These rules and regulations shall be formulated to expedite the appeal process while maintaining appropriate review procedures, consistent with the following:

- (1) For appeal hearings conducted by hearing officers, the Board's regulations shall require that such hearing officer's recommendations be reviewed by no more than one other hearing officer or one Board member prior to a vote on adoption by the Board in order to check for accuracy and consistency with applicable law and practice;
- (2) For appeal hearings conducted by Board members, the Board's regulations shall require that such Board member's recommendations be reviewed by no more than one additional Board member prior to adoption by the Board in order to check for accuracy and consistency with applicable law and practice;
- (3) The Board shall issue a final decision by vote of a majority of the Board's members no later than sixty (60) days after the hearing on any appeal not based in whole or in part upon tax-exempt status, applicability of any abatement or credit relating to real property taxation, or catastrophic loss; and
- (4) The Board's final decision shall be entered into the County's records and notice provided to the appropriate County offices, taxing bodies and property owner(s) within thirty (30) days of the Board's vote to approve its final decision.

ED. The Appeals Board may modify or amend its rules. Notification of any changes must be made to the President of County Council and the Chief Executive. County Council will have 30 days from receipt to resolve that the changes shall not go into effect. If Council does not pass such a resolution within the 30 days, the changes will take effect.

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***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.***

***PRIMARY SPONSOR: COUNCIL MEMBER FILIAGGI***

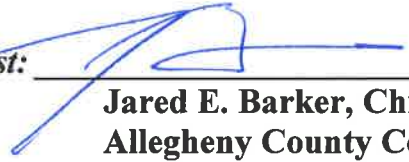
***CO-SPONSORS: PRESIDENT CATENA and COUNCIL MEMBER MACEY***

Enacted in Council, this 20<sup>th</sup> day of February, 2024,

Council Agenda No. 12918-24



Patrick Catena  
President of Council

Attest:   
Jared E. Barker, Chief Clerk  
Allegheny County Council

Chief Executive Office February 28, 2024

Approved:   
Sara Innamorato  
Chief Executive

Attest: 