



Legislation Details (With Text)

File #: 2016-0079 **Version:** 1

Type: Resolution **Status:** Passed Finally

File created: 2/1/2016 **In control:** Committee on Finance and Law

On agenda: 2/2/2016 **Final action:** 2/16/2016

Enactment date: 2/16/2016 **Enactment #:** 54

Effective date: 2/18/2016

Title: Resolution calling on the Director of Finance to draft all necessary policies and procedures in order to create an equitable property assessment appeal process to maintain the fairness and productivity of the tax base and to give residents assurance that they are being taxed fairly on property values.

Sponsors: Dan Gilman

Indexes: PROPERTY TAX ASSESSMENT

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
2/18/2016	1	Mayor	Signed by the Mayor	
2/16/2016	1	City Council	Passed Finally	Pass
2/10/2016	1	Standing Committee	AFFIRMATIVELY RECOMMENDED	Pass
2/2/2016	1	City Council	Read and referred	

Resolution calling on the Director of Finance to draft all necessary policies and procedures in order to create an equitable property assessment appeal process to maintain the fairness and productivity of the tax base and to give residents assurance that they are being taxed fairly on property values.

Whereas, it is the duty of government to ensure fairness and equity in all instances, and in so keeping with this duty a uniform taxation system is guaranteed in the Pennsylvania Constitution; and

Whereas, persons and entities who use City services all bear a fair share of responsibility for ensuring that those services are adequately maintained; and

Whereas, appealing an assessment multiple times in rapid succession without substantial changes to the property results in an undue burden on property owners and an inefficient use of limited City resources; and

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1. The Director of Finance shall immediately cease the appeal of any assessment within the first two calendar years of its transfer by arm’s length sale and no appeal shall be based on the sale value of a property alone.

Section 2. The Director of Finance shall limit the appeal of property assessment values to no more than once every three years, regardless of the outcome of the appeal.

Section 3. The Director of Finance shall generate a list of properties whose assessment is 50% greater than their market value and shall appeal values downward on behalf of those owners.

Section 4. The Director of Finance shall design a documentable system of selecting properties for appeal, either upward or downward, and that system shall be based on comparable values rather than sales alone.

Section 6. The Director of Finance is empowered to work collaboratively with the City of Pittsburgh School District and Allegheny County to expand uniformity of these policies.

Section 7. The Director of Finance shall promulgate operating policies and revise existing operating policies no later than February 28, 2016 that incorporate these directives.