



## Legislation Details (With Text)

|                        |  |                      |                              |
|------------------------|--|----------------------|------------------------------|
| <b>File #:</b>         | 2016-0079  | <b>Version:</b>      | 1                            |
| <b>Type:</b>           | Resolution   | <b>Status:</b>       | Passed Finally               |
| <b>File created:</b>   | 2/1/2016   | <b>In control:</b>   | Committee on Finance and Law |
| <b>On agenda:</b>      | 2/2/2016   | <b>Final action:</b> | 2/16/2016                    |
| <b>Enactment date:</b> | 2/16/2016  | <b>Enactment #:</b>  | 54                           |
| <b>Effective date:</b> | 2/18/2016  |                      |                              |
| <b>Title:</b>          | 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. |                      |                              |
| <b>Sponsors:</b>       | Dan Gilman   |                      |                              |
| <b>Indexes:</b>        | PROPERTY TAX ASSESSMENT  |                      |                              |
| <b>Code sections:</b>  |  |                      |                              |
| <b>Attachments:</b>    |  |                      |                              |

| 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.