

Legislation Text

File #: 090385, Version: 0

Amending Title 2 of The Philadelphia Code, entitled "City-County Consolidation," by removing the authority of the Board of Revision of Taxes to hear appeals and reassigning that authority, with the power, functions and duties of hearing and deciding appeals, from Board of Revision of Taxes assessment, to a newly appointed independent City agency to be known as the Property Assessment Appeals Board; imposing the duty on the Board of Revision of Taxes to adopt and publish Assessment Standards and Practices that include certification of full and averaged assessments; providing for submission of such amendment for the approval or disapproval of the qualified electors of the City of Philadelphia; fixing the date of a special election for such purpose; prescribing the form of ballot questions to be voted on; and authorizing the appropriate officers to publish notice and to make arrangements for the special election; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 2 of The Philadelphia Code is hereby amended to read as follows:

TITLE 2. CITY-COUNTY CONSOLIDATION.

CHAPTER 2-100. CITY-COUNTY CONSOLIDATION.

* * *

§2-113. Board of Revision of Taxes.

(1) A duty is hereby imposed on the Board of Revision of Taxes to reassess annually every parcel of real property in the City. No assessment of a parcel of real property for any year shall be forwarded to the Director of Finance until every parcel of real property in the City has been reassessed for that year. *After it has completed its duties with respect to the hearing of all appeals from assessments made in calendar year 2011, including the certification of all final assessments, the Board of Revision of Taxes shall cease to hear all appeals from assessments. All powers, functions and duties with respect to the hearing of appeals from assessments made by the Board of Revision of Taxes shall be exercised and performed by the Property Assessment Appeals Board, as provided in Section 2-200.*

(2) *Assessment Standards and Practices:*

(a) *A duty is hereby imposed on the Board of Revision of Taxes to adopt, subject to the approval of Council, and publicly report, an official set of Assessment Standards and Practices, with respect to assessments made in calendar years 2012 and thereafter.*

(b) *The Assessment Standards and Practices report shall:*

(i) *Set forth standards, qualifications, and state certification requirements for assessors.*

- (ii) *Set forth the methods to be used for the valuation of properties for taxation purposes.*
 - (iii) *Set standards for property assessments that shall include, at a minimum: an acceptable limit on the deviation of the Common Level Ratio from the Predetermined Ratio; an acceptable limit on the Coefficient of Dispersion; and an acceptable range for the Price-Related Differential. The measurements against the standards shall be calculated following nationally recognized practices.*
 - (iv) *Require annual reassessment through a professionally developed and maintained Computer Assisted Mass Appraisal system (CAMA).*
 - (v) *Require that the annual reassessment be applied to all properties, including tax-exempt properties, public utility properties, and residential trailers.*
 - (vi) *Establish standards for recommending tax exemption for properties.*
 - (vii) *Establish procedures for changing values on an administrative basis (e.g., catastrophic loss, error in data, initial recommendation on tax exemption).*
 - (viii) *Establish procedures for separately stating the certified value of the land and the improvements portions of the annual certified assessments.*
 - (ix) *Establish procedures for certifying to the City of Philadelphia and the School District both the current year full assessed value and the current year adjusted assessed value, with the adjusted assessed value prior to adoption of land value taxation being the average of the current year certified assessed value and the two preceding year's certified assessed values, and, upon adoption of land value taxation, being the full current certified assessed improvements value plus the average of the current certified assessed land value and the two preceding year's certified assessed land values.*
 - (c) *The Board of Revision of Taxes shall provide copies of its report to the Mayor, each member of Council, the Clerk of Council, the Property Appeals Board, and the Taxpayer Advocate, and the Board of Revision of Taxes shall ensure that copies are provided to all public libraries in the City and that a copy is posted on the City's official Internet site. Failure to provide copies of its report to any of the intended recipients herein shall not affect the validity of the Assessment Standards and Practices.*
 - (3) *Right to Appeal Assessment to the Property Assessment Appeals Board; Certification of Assessment.*
 - (a) *Notice of Right to Appeal - The Board of Revision of Taxes shall include with the mailing of the Notice of Assessment a notice of the right to appeal assessments to the Property Assessment Appeals Board and the deadline for such appeal.*
 - (b) *Certification of Final Assessment-The Property Assessment Appeals Board shall issue a written certification of the final assessment in any appeal.*

(c) Unless otherwise modified by this Code, all provisions relating or governing tax assessments set forth in the statute governing the making of assessments in Counties of the First Class (72 P.S. §5341.1 et seq.), all applicable provisions of the General County Assessment Law (72 P.S. §5020-101 et seq.), and all other applicable laws shall remain in full force and effect.

CHAPTER 2-200. PROPERTY ASSESSMENT APPEALS.

§2-201. Property Assessment Appeals Board: Composition and Appointment.

- (1) The Property Assessment Appeals Board (the “Appeals Board” for this subsection) is hereby created, effective immediately, as an independent board.
- (2) The Appeals Board shall consist of five members, all of whom shall be residents of the City. Two of the members shall have at least ten years experience as a real estate appraiser certified by the Commonwealth of Pennsylvania, and one member shall be a duly licensed attorney at law, with at least ten years experience as a practicing attorney with residential or commercial valuation expertise.
- (3) *Members of the Appeals Board shall be appointed by the Mayor with the advice and consent of a majority of all the members of the Council.*
- (4) *Members may be removed by the Mayor prior to the expiration of a term only for cause. Before a member is removed, the member must be provided with a written statement of the reasons for removal, and shall be given the opportunity for a hearing before the Mayor.*
- (5) *Members of the Appeals Board shall designate amongst themselves a Chair of the Property Assessment Appeals Board and a Secretary of the Assessment Appeals Board.*
- (6) *Compensation of members of the Appeals Board shall be as Council may ordain from time to time.*
- (7) *The Appeals Board shall retain an executive director and such other employees as are required to conduct the work of the Appeals Board. The executive director shall have previous administrative experience in agencies or businesses of similar size and/or budget.*

§2-202. Property Assessment Appeals Board: Powers and Duties.

- (1) *The Appeals Board shall provide for hearings in all cases of appeals from property assessments commencing with calendar year 2012 and thereafter.*
- (2) *Hearings shall be before either a member or members of the Appeals Board, or before hearing officers appointed by the Appeals Board, but in either case appeals may be heard only by Appeals Board members or hearing officers who are State Certified General Appraisers, or real estate industry professionals or lawyers with residential or commercial valuation expertise.*
- (3) *Hearings shall be held in accord with the Assessment Appeals Standards and Practices adopted by the Appeals Board as set forth in §2-203.*
- (4) *Following a hearing, the member(s) of the Appeals Board who heard the appeal or the hearing officer(s), as the case may be, shall provide a written or oral report of the hearing to all members of the Appeals Board. The report shall include a recommendation to the Board and the basis of such recommendation. Following receipt of the report, the Appeals Board shall certify a decision on the appeal to the Board of Revision of Taxes.*
- (5) *The Appeals Board shall twice each year file a written report on its activities with Council.*
- (6) *The Board of Appeals shall make available on-line the results of each appeal within sixty (60) days of the Board of Appeals’*

decision. Such results shall include, at a minimum the following information for the property that is the subject of the appeal: the property address, name of the property owner, the assessed value of the property for the past five (5) years and the resulting assessment from the decision rendered by the Board of Appeals.

(7) The Appeals Board shall perform and exercise such other powers and duties as may be conferred or imposed upon it by law or ordinance.

§2-203. Property Assessment Appeals Standards and Practices.

(1) The Appeals Board shall publish, within six months of its creation, the Assessment Appeals Standards and Practices to be applied and followed by the Appeals Board and Appellants.

(2) Such standards and practices are to be consistent with applicable law, and shall include:

(a) The Board of Revision of Taxes actions that may be appealed to the Appeals Board.

(b) The procedure for filing and hearing appeals.

(c) The rules of evidence applicable to appeals.

(d) The assessment practice guidelines by which appeals decisions are made.

(e) A reasonable time period in which appeals must be heard after filing.

(f) A reasonable time period for final certification of the appeal.

(g) A requirement that notice of hearings be given to all parties with sufficient time to allow adequate preparation by participants.

(3) Publication, Adoption, and Distribution of the Property Assessment Appeals Standards and Practices.

(a) The Appeals Board shall adopt Property Assessment Appeals Standards and Practices (“Appeals Standards and Practices”) pursuant to the administrative procedures for publicizing and adopting regulations established in Chapter 4, section 8-407 of the Home Rule Charter.

(b) Final adoption shall occur on the thirtieth day after publication.

(c) The Appeals Board shall provide copies of the final Property Assessment Appeals Standards and Practices to the Mayor, each member of Council, the Clerk of Council, the Board of Revision of Taxes, the Taxpayer Advocate, and all public libraries in the City and shall post a copy on the City’s official Internet site. Failure to provide copies of its report to any of the intended recipients herein shall not affect the validity of the Appeals Standards and Practices.

§2-204. Provisions of General Applicability.

(1) Except as expressly provided otherwise in this Chapter, the Board of Revision of Taxes and the Property Assessment Appeals Board shall function in accordance with all applicable laws and all applicable provisions of the Philadelphia Home Rule Charter.

SECTION 2. This Ordinance shall be submitted to the qualified electors of the City of Philadelphia for their approval or disapproval at a special election to be held on [Reserved], and shall not take effect unless so approved. There shall be placed on the ballot the following question to be answered “Yes” or “No” by the qualified electors participating in the election:

Shall the Board of Revision of Taxes’ powers, functions and duties with respect to all appeals of its assessments and decisions be transferred to the Property Assessment Appeals Board?

SECTION 3. This Ordinance shall be submitted to the qualified electors of the City of Philadelphia for their approval or disapproval at a special election to be held on [Reserved], and shall not take effect unless so approved. There shall be placed on the ballot the following question to be answered “Yes” or “No” by the qualified electors participating in the election:

Shall the Board of Revision of Taxes be required to officially adopt a set of Assessment Standards and Practices subject to certain requirements?

SECTION 4. The Clerk of Council is hereby directed to have printed in pamphlet form, in sufficient number for general distribution, the proposed amendment to Chapter 2-100 of The Philadelphia Code, together with the ballot questions set forth in Section 2 and Section 3 of this Ordinance.

SECTION 5. The Clerk of Council is hereby directed to cause to be published in three (3) newspapers of general circulation in the City and in the Legal Intelligencer the proposed amendment to Chapter 2-100 of The Philadelphia Code, together with the ballot questions set forth in Section 2 and Section 3 of this Ordinance, once a week during the three (3) weeks preceding the election on [Reserved]; and further, at such other time and in such manner as the Clerk of Council may consider desirable.

SECTION 6. The Mayor is hereby authorized and directed to issue a proclamation giving at least thirty (30) days notice of such election. The Clerk of Council shall cause a copy of the proclamation to be published, together with the notice provided for in Section 5 of this Ordinance.

SECTION 7. The appropriate officers are authorized and directed to take such action as may be required for the holding of an election on the ballot questions set forth in Section 2 and Section 3 of this Ordinance as provided for by the laws of the Commonwealth of Pennsylvania.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.