Legislation Text

File #: 220530, **Version:** 0

Amending Title 2 of The Philadelphia Code, entitled "City-County Consolidation," by adding new language to Section 2-305, "Office of Property Assessment; Chief Assessment Officer; Powers and Duties," requiring the Office of Property Assessment to publicize methodologies and specific formulas used to calculate property values before it can certify annual assessments, 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.

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CHAPTER 2-300. PROPERTY ASSESSMENT.

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§ 2-305. Office of Property Assessment; Chief Assessment Officer; Powers And Duties.

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(3) Methodology used to create the annual assessment shall be made available.

(a) Subsection 2-305 (2)(d)(.1) requires that the Chief Assessment Officer shall set forth a methodology for the valuation of properties for taxation purposes.

(b) Subsection 2-305 (2)(u) requires that the Chief Assessment Officer make underlying supporting data, document methodology and any other information used to certify each property assessment publicly available by May 1.

(c) Before the Office of Property Assessment can certify the annual assessment of city properties, the Chief Administrative Officer shall deliver to City Council and City Controller the methodology used to calculate property assessments. The information must also be publicized online and made available for inquiries from the general public. The method provided shall include the mathematical formula, and/or any calculations used to perform the assessments.

SECTION 2. Effective Date. This Ordinance shall take effect immediately.

Explanation:

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[Brackets] indicate matter deleted.
Italics indicate matter added.