

ORDINANCE

AN ORDINANCE OF THE COUNTY COUNCIL OF LUZERNE COUNTY,
CHANGING THE FILING DEADLINE FOR TAX ASSESSMENT APPEALS
FROM SEPTEMBER 1ST TO AUGUST 1ST PURSUANT TO 53 Pa.C.S.A. §8844 (c)(3)

WHEREAS, the County of Luzerne currently allows taxpayers to file Assessment Appeals with the Board of Tax Assessment Appeals on or before September 1st, for the following year; and

WHEREAS, the Board of Tax Assessment Appeals must hold all of its hearings and render its decision (on the Appeals filed by September 1st), on or before October 31st; and

WHEREAS, the Luzerne County Board of Tax Assessment Appeals and Luzerne County taxpayers are unreasonably pressured in order to hold all of the hearings and to have the Board of Tax Assessment Appeals render its decision in a timely fashion; and

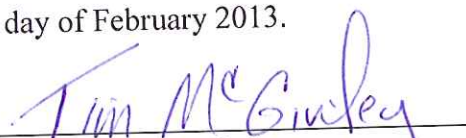
WHEREAS, the Consolidated County Assessment Law, 53 Pa.C.S.A. §8844 (c)(3), allows county legislative bodies to set an Appeal date no earlier than the 1st day of August; and

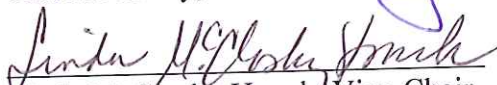
WHEREAS, Luzerne County Council finds that setting the Appeal date of August 1st, for Luzerne County taxpayers will not prejudice Luzerne County taxpayers, and will allow the Board of Tax Assessment Appeals greater time to process and hold hearings on all pending appeals.

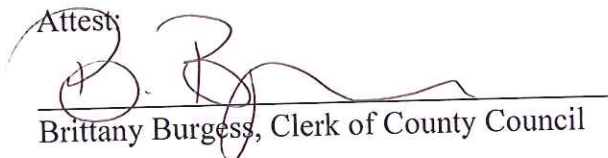
NOW, THEREFORE, BE IT HEREBY ENACTED AND ORDAINED as follows:

1. ALL "WHEREAS" clauses are incorporated herein as though the same were more fully set forth at length.
2. Pursuant to 53 Pa.C.S.A. §8844 (c)(3), Luzerne County Council hereby designates the 1st day of August as the date that a taxpayer must file an Assessment Appeal to the Luzerne County Board of Tax Assessment Appeals for the next year.
3. The Assessment Office shall give notice of the new appeal date by publication in one or more newspapers published within the County.
4. This publicized notice must be made in accordance with 53 Pa.C.S.A. §8844 (c)(3).

Enacted by County Council, this 12th day of February 2013.


Tim McGinley, Chair


Linda McClosky Houck, Vice-Chair

Attest

Brittany Burgess, Clerk of County Council