

Allegheny County Reassessment Update – The Court Delays Implementation of the Reassessment Until 2013

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Today Judge Wettick ruled that all jurisdictions in Allegheny County are to use the 2011 certified assessed values for 2012. During 2012, property owners and municipalities will have an opportunity to appeal the new assessments before their implementation in 2013.

Important Dates for Property Owners in the City and the Pittsburgh Public Schools' Jurisdiction

Informal appeals - Informal appeals are currently suspended. However, the court is to meet with the parties to the proceedings next week to determine if informal appeals should be permitted and, if so, the filing deadline for them and when they will be heard. We will advise you if and when they are reinstated.

Formal appeals - Today, the deadline for filing a formal appeal was extended to February 24, 2012 for property owners in the City of Pittsburgh and Mt. Oliver. Please contact our office for immediate assistance if you wish to explore whether an appeal is warranted.

Sticker Shock in the City

The majority of property owners in the City of Pittsburgh reacted with sticker shock when they received the reassessment values that the county released before the close of 2011. Residential and commercial property owners alike expressed disbelief over the fact that, in some instances, there appears to be little rhyme or reason to the new values, particularly when compared with comparable neighborhood properties. In Pittsburgh, residential assessments increased an average of 47 percent, and commercial assessments increased more than 71 percent, for an aggregate increase of approximately 58 percent.

After consideration of the new numbers, and perhaps the public's response to them, the Pittsburgh Public Schools asked the court to reverse its Orders requiring use of the reassessment in 2012, permit the Schools to use the 2011 certified assessed values for 2012 tax bills, and delay implementation of the reassessment until 2013. The Schools' change in position also followed a court filing in which Allegheny County argued that the current reassessment plan appeared to be running afoul of the state laws under which a reassessment is to be certified, under which taxing bodies possess the right to levy taxes, and



under which these taxes are collected. The Board of Property Assessments, Appeals and Review also requested that Judge Wettick delay the implementation of the 2012 reassessment. As many as 100,000 appeals are anticipated to be filed as a result of the reassessment.

The court acknowledged the merits of giving property owners, taxing jurisdictions, and Allegheny County an opportunity to conduct appeals before implementation of the reassessment, and ordered a delay of the reassessment's implementation.

Dates for the Rest of Allegheny County

The court set a schedule for mailing the notices containing the reassessment values for the rest of Allegheny County. Depending upon the municipality in which a property is located, the notices are to be mailed January 27, 2012 (county properties generally east of Pittsburgh); February 20, 2012 (generally south and west of Pittsburgh); and March 2, 2012 (generally north of Pittsburgh). Today, the acting Chief Assessor confirmed that the county is on schedule to meet these dates. In the upcoming weeks, the court will determine whether there will be informal appeals of these reassessments, and will establish appeal deadlines for these reassessments. There are no appeal deadlines as of yet for the rest of Allegheny County.

The dates above are subject to change as the court continues to reconstruct the schedule for appeals of the reassessment figures before they are implemented in 2013.

We will continue to advise you as this important matter unfolds.

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