

Allegheny County Update: Judge Wettick Issues Timetables for Completion of the Countywide Reassessment for Pittsburgh and Pittsburgh Public Schools

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Judge Wettick recently handed down four court orders establishing timetables for completion of the reassessment of all properties in the Pittsburgh Public Schools' jurisdiction. This includes all of the properties in the City of Pittsburgh and Mt. Oliver.

For commercial properties, the timetable is as follows:

- By December 19, 2011, Allegheny County's acting chief assessor is to certify that the values meet statistical benchmarks of accuracy of the International Association of Assessing Officers - if he can do so through the exercise of his professional judgment. The chief assessor is then apply any applicable tax abatements (for example, "clean and green" assessments) to these values and certify the figures as the 2012 assessment by December 22, 2011.
- By December 28, 2011 (assuming the chief assessor certifies the values), the commercial assessed values will be mailed to property owners, along with notice that (i) the property owner has a right to file a formal appeal by February 10, 2012, and (ii) that the property owner may request an informal hearing with the Office of Property Assessment, if the request is made by January 13, 2012.
- Informal hearings will be held between December 20, 2011 and January 27, 2012.
- By February 22, 2012, the Office of Property Assessment is to provide the Board of Assessment, Appeals and Review ("BPAAR") with all changes of assessments that result from the informal appeals. BPAAR is then to change the assessed value of a property accordingly, and notify the property owner and taxing jurisdictions of the new assessment, and that all parties have a 30-day right to appeal the revised assessment.
- Notwithstanding the informal review process, the City of Pittsburgh and the Pittsburgh Public Schools are permitted to mail tax bills upon the 2012 assessments as certified before the informal review process begins.

A similar schedule has been handed down for residential properties, with the deadline for mailing the 2012 assessments by December 14, 2011, and an informal appeal filing deadline of January 6, 2012.

Will this schedule remain unchanged? The devil may be in the details. It remains to be seen whether the acting chief assessor will find that in his professional judgment, he can certify the assessments on the dates contemplated in Judge Wettick's recent orders. It also remains to be seen what other difficulties might arise that delay progress. Judge Wettick has ordered that effective beginning November 14, 2011, if the timelines above cannot be met, Tyler/CLT (the mass appraisal firm conducting the reassessment) and Allegheny County are to be prepared to offer overtime to their employees to better assure timely completion of the 2012 reassessment.

For properties in Allegheny County outside the Pittsburgh Public Schools' jurisdiction:

With respect to the remaining properties in Allegheny County, Judge Wettick ordered that the property reviewers "devote 100% of their time" to reviewing them as soon as the reviews of the Pittsburgh School District properties are complete. We currently anticipate that the reviews of the properties in the rest of Allegheny County will be completed in approximately six to eight weeks, and that the court will provide a similar opportunity to property owners to seek an informal review of these properties.

If you own property in Allegheny County - whether it is in the jurisdiction of the Pittsburgh Public Schools or not - you should consider whether to gather evidence of the current market value of your property now, and how you will respond if your property is over-assessed when the 2012 figures are released. Consideration should also be given as to whether to file an informal appeal, or to only file a formal



appeal. If you have any questions as to how to prepare or how to prudently navigate this year's anticipated appeals process, please contact us.

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