

A Tale of Two Counties – The Latest Status of Countywide Reassessment Efforts in Allegheny and Washington Counties

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Allegheny and Washington Counties were both ordered by the Courts to conduct countywide reassessments. The timing of these assessments appears to be influenced by political pressure and could be affected by a King's Bench Petition that Allegheny County filed, asking the Pennsylvania Supreme Court to direct the legislature to find a state-wide solution to this problem. Below is a summary of the latest developments, including what is known about when reassessment notices will be issued in each of these counties.

Allegheny County - The County Continues to Fall Behind and Adjust Its Timetable

On June 1, 2011, Allegheny County representatives met again with Judge R. Stanton Wettick, Jr. to apprise him of their efforts in performing the 2012 Court-ordered countywide reassessment.

The county now concedes that it will not be prepared to provide notice of the new assessment figures to the county's property owners until after September. However, it could not provide more details regarding when the new figures would be released. The county reported that it is exploring how to increase its productivity in a cost-conscious manner, and intends to have a final plan in place for doing so in two to three weeks.

The next status conference before Judge Wettick will be held on July 5, 2011. It is expected that the county will appear with a plan for how it will handle the remaining work, and a revised timetable. Regardless of how the timetable is adjusted, it will leave little room for further extensions of time if the revised values are to apply for tax year 2012.

Washington County - The Court Orders Movement on the Countywide Reassessment

Washington County is also under a Court Order to conduct a countywide reassessment. Notwithstanding the entry of this Order in November 2008, the County Commissioners have delayed taking action to conduct the reassessment.

Earlier this month, Judge Debbie O'Dell Seneca entered an Order to compel the County Commissioners to move forward. They are to reach an agreement with a private company to manage the reassessment process in Washington County within five weeks. Within ten weeks, the county is to have the financing in place for the approximately \$8 million cost of the countywide reassessment.

It is presently anticipated that the countywide revaluation in Washington County will take more than two years to complete. New values are expected in time for use in the 2015 tax year.

In Both Counties, It Remains to be Seen What Effect Politics will Play in the Timing of Issuance of the Reassessment

In both Allegheny and Washington Counties, pressure from political leadership is being exerted to thwart, or at least delay, these countywide reassessments.

In Allegheny County, the latest effort in this regard was County Council's request that the Pennsylvania Supreme Court exercise its special or King's Bench powers to stop the reassessment until such time as the General Assembly addresses Pennsylvania's



assessment system. We reported on this development in late April. No word to date on how the Court will respond to this request. Regardless of the outcome, however, this is not the last effort to stop the re-assessment, as both the Republican and Democratic nominees for County Executive promised to "block" the reassessment.

Similarly, the Washington County Commissioners delayed taking action on the re-assessment despite the November 2008 Order upon the hope that the General Assembly would act to revise how property tax assessments are conducted in Pennsylvania. There was a time following the Supreme Court's decision in *Clifton et al. v. Allegheny County*, in which the Court found the base-year system unconstitutional as applied in Allegheny County, where it was thought the Pennsylvania legislature might involve itself in how property tax assessments are conducted throughout the Commonwealth. This has not occurred. Judge O'Dell Seneca noted that a comprehensive revision of Pennsylvania's property tax assessment system by the General Assembly is not on the horizon. Accordingly, as it is in Allegheny County, the Washington County Court has found itself needing to take a more active role in monitoring the activities of county governments to assure that the reassessment is actually performed.

We will continue to keep you apprised of developments in these matters as they unfold. Of course, if you have any questions regarding how the countywide reassessments are likely to impact the assessment of your property, do not hesitate to contact us.

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