

As Pennsylvania's Real Property Tax Appeal Deadlines Approach, New Software Installation Delays the Commonwealth's Issuance of the Common Level Ratios

Author: Dusty Elias Kirk, Partner, Pittsburgh

Author: Peter H. Schnore, Associate, Pittsburgh

Publication Date: July 19, 2011

By July 1 of every year, the Pennsylvania State Tax Equalization Board is to publish the latest Common Level Ratio figures for each of Pennsylvania's 67 counties. The annual publication of these ratios figures prominently in the evaluation of whether to file a tax appeal for the upcoming tax year, because the Pennsylvania assessment laws contemplate that in a tax assessment appeal, the applicable Common Level Ratio is to be applied to a property's current market value in order to obtain the appropriate assessment.

This year, however, the numbers were not released July 1. We understand that because of the Board's installation and use of a new software program, the latest Common Level Ratios will be released between July 15 and July 31. Unofficial and tentative figures can be obtained now for most counties by contacting the Board, however.

With the exception of Allegheny County, and as detailed in the chart below, Pennsylvania property tax appeal deadlines for the upcoming tax year fall between August 1 and the first Monday of October. As a result, even when the new Common Level Ratios are published July 1, property owners have a narrow window of time to analyze their assessments on the ratios that will ultimately be applied in an appeal. This year's delay of the issuance of the new ratios-which we believe is unprecedented-will only further narrow this window of opportunity.

Absent any countywide reassessment or ratio change, the annual deadlines for assessment appeals in Pennsylvania are as follows:

August 1, 2011	Bucks, Chester, Dauphin, Delaware, Erie, Lancaster, Lehigh, York
August 15, 2011	Berks
August 31, 2011	Butler, Luzerne, Wyoming
September 1, 2011	Adams, Armstrong, Beaver, Bedford, Blair, Bradford, Cambria,

	Cameron, Carbon, Centre, Clarion, Clearfield, Clinton, Columbia, Crawford, Cumberland, Elk, Fayette, Forest, Franklin, Fulton, Greene, Huntingdon, Indiana, Jefferson, Juniata, Lackawanna, Lawrence, Lebanon, Lycoming, McKean, Mercer, Mifflin, Monroe, Montgomery, Montour, Northampton, Northumberland, Perry, Pike, Potter, Schuylkill, Snyder, Somerset, Sullivan, Susquehanna, Tioga, Union, Venango, Warren, Washington, Wayne, Westmoreland
October 3, 2011	Philadelphia



Absent from the above list is Allegheny County, which is in the midst of a countywide reassessment. Typically, the Allegheny County deadline is March 31 of the tax year. Currently, however, it is uncertain when the revised 2012 assessments will be certified and mailed to property owners, let alone what date will be selected as the appeal filing deadline.

The dates above still stand as the appeal deadlines, notwithstanding the delay in the issuance of the official Common Level Ratios.

We are well prepared to assist property owners and tenants with the responsibility for these taxes with an evaluation of whether to file a tax appeal. Of course, this is an analysis that must include many factors in addition to the Common Level Ratio. Please contact us if you have any questions regarding the appeal process or the analysis of whether an appeal should be filed.

About Reed Smith

Reed Smith is a global relationship law firm with more than 1,600 lawyers in 23 offices throughout the United States, Europe, Asia and the Middle East.

The information contained herein is intended to be a general guide only and not to be comprehensive, nor to provide legal advice. You should not rely on the information contained herein as if it were legal or other professional advice.

The business carried on from offices in the United States and Germany is carried on by Reed Smith LLP of Delaware, USA; from the other offices is carried on by Reed Smith LLP of England; but in Hong Kong, the business is carried on by Reed Smith Richards Butler. A list of all Partners and employed attorneys as well as their court admissions can be inspected at the website <http://www.reedsmith.com/>.

© Reed Smith LLP 2011. All rights reserved.