

## Update on Allegheny County (Pa.) Reassessment for Tax Year 2012

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On August 18, 2010, Judge Wettick held a status conference to receive reports on progress related to the County-wide reassessment process currently underway in Allegheny County, Pa., and which is scheduled to take effect in 2012. As we reported previously, the Pennsylvania Supreme Court ordered Allegheny County to perform a reassessment of all 500,000-plus properties in the County under the watch of Judge Stanton Wettick.

### What's New?

- The County has completed the preliminary delineations of all neighborhoods. The delineations will not be final until informal values are issued for all properties. In the meantime, the County has no plans to make the neighborhood delineations public, taking the position that it need not release the information until the delineations are final.
- The County now has 88 employees (an increase from 65 employees in July) fulltime working on the reassessment (16 County employees and 72 contract employees).
- The County is conducting a "pre-review" of the information in its records regarding every parcel in the County. The County is not complete in the "pre-review" of residential properties. The County is beginning the "pre-review" of commercial properties, which the County projects will be completed by the end of the first quarter 2011.
- With respect to a sales/ratio study, the County completed the initial study in spring 2010, but continues to update the study as new sales data becomes available.
- The reassessment will be compliant with standards set by the International Association of Assessment Officers.

### What Can I Expect for My Property?

- Values for commercial properties will issue between January 2011 and April 2011
- Values for residential properties will issue between December 2010 and April 2011
- Notices of preliminary values will be mailed to property owners between July 2011 and October 2011
- Informal hearings will be held between July 2011 and November 2011, after which final edits to the assessments will be made



- The reassessment will be certified in January 2012
- Property owners will be able to file formal appeals of the 2012 assessment before March 31, 2012

The next status meeting is scheduled for October 13, 2010. We will continue to provide updates regarding the status of the reassessment. If you have any questions, please contact one of the authors.

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