

Allegheny County Reassessment Update – More Details Released Regarding Appeal Deadlines

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New Appeal Deadlines

All property owners in the City of Pittsburgh, Mount Oliver and the municipalities generally east of Pittsburgh (east of the Allegheny and Monongahela Rivers) should have received reassessment notices. On January 27, 2012, the county mailed these notices to property owners in the eastern suburbs. Property owners in these municipalities have the same deadlines as those in the City of Pittsburgh as set forth below.

Informal reviews: The county is again providing an opportunity for property owners to request an informal review of a reassessment. An informal review must be requested by **February 15, 2012**.

Formal appeals: The formal appeal deadline has been extended to **April 2, 2012**. This is now the deadline for filing appeals of both the "old" 2011 value, which will be in use for 2012 (i.e., a 2012 tax year appeal), and the "new" assessment value, which will be first applied in tax year 2013 (i.e., a 2013 tax year appeal).

Appeal Deadlines for the Rest of the County

For property owners generally south of Pittsburgh, notices containing the reassessments are expected to be mailed February 20, 2012. For property owners generally north and west of Pittsburgh, notices containing the reassessments are currently expected to be mailed March 2, 2012. **No appeal deadlines (informal or formal) are set yet for property owners in these municipalities.** However, Judge Wettick indicated at a status conference today that the April 2, 2012 deadline may be used as the formal appeal deadline for the property owners whose reassessments are to be mailed on February 20, 2012.

For a list of municipalities and the mailing dates for reassessment notices for properties in those municipalities, *download the attached .PDF.*

Some important information regarding implementation of the reassessment, and the procedure for filing an appeal:

- A property owner must file separate formal appeal forms for 2012 and 2013 appeals. To appeal for both years you must file two forms.
- A commercial property owner whose reassessment is at least \$1 million and who files a 2013 appeal form can elect to bypass a hearing and disposition by the Board of Assessment, Appeals and Review, and instead immediately file an appeal with the Board of View.
- If you want to challenge the reassessment for 2013, you must file an appeal form even if you already have an appeal pending for earlier years. There are legal issues that should be considered for commercial properties when an appeal is already pending, and that relate to whether the property owner should file an appeal directly to the Board of View. We recommend that you contact a lawyer to discuss those issues.

Please contact us if you have any questions regarding whether you apprised as this matter unfolds. you should request an informal review, or if you wish to explore filing a formal appeal. We will continue to keep

Linked File

http://www.reedsmith.com/db/documents/Allegheny_County_Reassessment_201202033701.pdf

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