

Allegheny County Countywide Reassessment Plan Adopted

By Randy L. Varner

May 10, 2010

As we previously reported in this newsletter, the Pennsylvania Supreme Court struck down Allegheny County's use of a 2002 base-year property tax assessment scheme as unconstitutional in *Clifton v. Allegheny County* (Pa. April 29, 2009). As part of its holding, the Court ordered Allegheny County to conduct a countywide reassessment. The Court remanded the matter back to Judge Wettick in Allegheny County for the development of a reassessment plan.

Judge Wettick scheduled a trial for mid-October requesting that both the taxpayers and the county present proposals for reassessment. At the hearing, the taxpayers presented a plan but the county did not. Because Judge Wettick found the taxpayers' plan to be inadequate, on November 10 he issued a ruling setting forth his own reassessment plan, which divided the county into four parts and which implemented the reassessment over a four-year period. Judge Wettick further ordered that his plan would be implemented unless the county informed the court that it could conduct a countywide reassessment for use in 2012.

Eventually, the county did present a plan to the court which was approved by Judge Wettick on December 11. The approved plan will be implemented in stages. The countywide reassessment and final certification of values by the county will be complete in January 2012.

Under the plan, the county will send preliminary values to property owners in the third quarter of 2011 for informal reviews. One major issue with the plan is that it will require property owners to pay their 2012 property taxes before filing an appeal. Currently, appeals are heard before taxes are due.

PA Fuel Tax increase Looming?

The federal government's recent denial of Pennsylvania's application to toll I-80 created a \$470 million hole in Pennsylvania's 2010-2011 transportation budget. If Pennsylvania chooses to make up the revenue loss with an increase in the fuels tax, the rate could increase by a very substantial percentage. Governor Rendell has called a special session of the General Assembly, beginning May 3rd to deal with this issue.

© 2010 McNees Wallace & Nurick LLC

This document is presented with the understanding that the publisher does not render specific legal, accounting or other professional service to the reader. Due to the rapidly changing nature of the law, information contained in this publication may become outdated. Anyone using this material must always research original sources of authority and update this information to ensure accuracy and applicability to specific legal matters. In no event will the authors, the reviewers or the publisher be liable for any damage, whether direct, indirect or consequential, claimed to result from the use of this material.