

## Allegheny County Reassessment Update – More Details Released Regarding Appeal Deadlines

23 February 2012

Authors: Dusty Elias Kirk, Peter H. Schnore

### **The formal appeal filing deadline is April 2, 2012, for all properties in Allegheny County.**

This is 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).

All property owners in the City of Pittsburgh, Mount Oliver and the municipalities generally east and south of Pittsburgh, should have received reassessment notices from the county. For properties in certain municipalities generally west and north of Pittsburgh, the notices are to be mailed February 27, 2012.

Informal reviews: The county is again providing an opportunity for property owners to request an informal review of a reassessment. For properties in municipalities generally south of the city, whose reassessments were mailed February 18, 2012, an informal review must be requested by **March 7, 2012**. For properties in municipalities generally west and north of the city, whose reassessments will be mailed February 27, 2012, an informal review must be requested by **March 16, 2012**.

Below is 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. Legal issues should be considered for commercial properties when an appeal is already pending, including 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 should request an informal review, or if you wish to explore filing a formal appeal. We will continue to keep you apprised as this matter unfolds.

## 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 2012. All rights reserved.