

LEGAL ALERT

NEW 2012 ALLEGHENY COUNTY ASSESSMENTS WON'T BE USED FOR TAX BILLS UNTIL 2013

Today the Court decided that the new 2012 assessment figures won't go into effect until 2013. Specifically, this means:

- This year's 2012 tax bills will be calculated on 2011 assessments
- Appeals on the 2012 assessments will be filed and heard this year
- The 2013 tax bills will be calculated on the 2012 assessments, as revised through the appeals process
- This will allow taxing districts to reduce their 2013 tax rates based on the 2012 assessments as revised by the appeals process

Formal Appeal Deadline for City: The Court also extended the deadline for City property owners to file formal appeals to the Board of Assessment to **February 24, 2012**.

Informal Reviews Up in the Air: The Court's order did not address informal reviews, for which City owners had a deadline of January 13 to file an appeal. There was some discussion as to whether informal reviews would be helpful or necessary and the Court will have a working meeting in chambers on January 19 with the lawyers in the case to decide whether and how to have informal reviews.

Owners Outside the City: The County provided the Court with a schedule for properties outside of the City. Their estimate is that notices with new 2012 values will be mailed in three waves during the month of February. The Judge said that as the completion of the non-City properties new assessment nears, he will issue a schedule with deadlines for these owners to file.

Ignore Letter from County Executive Rich Fitzgerald. In last few days, City owners received a letter from County Executive Rich Fitzgerald telling them that their values would remain at 2002 base year values and that they have until March 31 to appeal. **That is wrong.** After Fitzgerald announced he would use 2002 values, the Court entered an order reinforcing that the new 2012 assessments will be used. In interpreting the law, the Court trumps the County Executive, so Fitzgerald's announcements have no legal effect. Also, Fitzgerald's letter is misleading, because he cites a March 31 deadline, which would be the deadline in any other year, but not in a reassessment year like we have now. **City property owners have only until February 24 to file and non-City owners will find out their deadline in a few weeks when the Judge orders it.**

Please feel call us with any general or property-specific questions you have.

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