

LEGAL ALERT

February 6, 2012 – Given the ever-changing deadlines to file appeals of new 2013 reassessments in Allegheny County, here is a roundup of where things stand:

Formal v. Informal Appeals.

There has been a lot of confusion surrounding these two types of appeals. Very recently, the Judge overseeing the reassessment took the position that the County is not mandated to have informal hearings. The Judge's hands-off approach means the County can handle informal appeals however it wants without supervision.

Timing. Commercial owners should not delay filing their formal appeal, even if the owner is planning to file an informal appeal. It is extremely unlikely that owners will receive outcomes from their informal hearings before it is time to file a formal appeal. Moreover, a commercial owner is unlikely to receive the full outcome it desires at an informal hearing and, even if it does, the taxing district can challenge the reduction by a formal appeal. Finally, many commercial properties will need an appraisal for their formal hearing and the best appraisers are getting booked. For these reasons, *we are advising commercial owners to file formal appeals now.*

Evidence. Not only are the deadlines different for formal and informal appeals, evidence that will be accepted each is different. Of even greater concern for commercial owners, is that *any evidence submitted in an informal hearing will be scanned into the County system and will become a public record.* Owners are well-advised to consult with counsel to strategize as to what evidence can and should be submitted.

Deadlines to Appeal New Assessments.

Deadlines are different for taxpayers in different parts of the County. The County sent, or will send, notices with new assessments in four separate mailings by municipality. The City and Eastern suburbs will share the same deadlines. The Southern and Northern Suburbs will have a different deadline. You can look up your municipality in the chart at the end of this alert.

Area of County	Date of Mailing	Deadline to Request Informal Review	Deadline to Request Formal Hearing
City of Pittsburgh	December 31, 2012	February 15, 2012	April 2, 2012
Eastern Suburbs	January 27, 2012	February 15, 2012	April 2, 2012
Southern Suburbs	February 20, 2012 (Estimated)	Not set yet	Not set yet
Northern Suburbs	March 2, 2012	Not set yet	Not set yet

What's Next? The next conference before the Judge is February 16. We will send an update of any developments.

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Eastern Suburbs	Braddock Borough	Braddock Hills Borough
	Chalfont Borough	Churchill Borough
	Clairton (Wards 1 and 2)	Dravosburg
	Duquesne (Wards 1-3)	East McKeesport Borough
	East Pittsburgh Borough	Edgewood
	Elizabeth Borough	Elizabeth Township
	Forest Hills Borough	Forward Township
	Glassport Borough	Liberty Borough
	Lincoln Borough	McKeesport (Wards 1-12)
	Monroeville	North Braddock Borough
	North Versailles Township	Oakmont Borough
	Penn Hills Borough	Pitcairn Borough
	Port Vue Borough	Plum Borough
	Rankin Borough	South Versailles Township
	Swissvale Borough	Trafford Borough
	Turtle Creek Borough	Verona Borough
	Versailles Borough	Wall Borough

	White Oak Borough	Wilkins Township
	Wilkinsburg Borough	Wilmerding Borough
Southern Suburbs	Deadlines Not Yet Set	
Projected Mailing Date February 20	Baldwin Borough	Baldwin Township
	Bethel Park Borough	Brentwood Borough
	Bridgeville Borough	Carnegie Borough
	Castle Shannon Borough	Collier Township
	Crafton Borough	Dormont Borough
	Green Tree Borough	Heidelberg Borough
	Homestead Borough	Jefferson Hills Borough
	Mount Lebanon	Munhall Borough
	Pleasant Hills Borough	Rosslyn Farms Borough
	Scott Township	South Fayette Township
	South Park Township	Upper St. Clair Township
	West Elizabeth Borough	West Homestead Borough
	West Mifflin Borough	Whitaker Borough
	Whitehall Borough	

Northern Suburbs	Deadlines Not Set Yet	
Projected Mailing Date March 2	Aleppo Township	Aspinwall Borough
	Avalon Borough	Bell Acres Borough
	Bellevue Borough	Ben Avon Heights Borough
	Ben Avon Borough	Blawnox Borough
	Brackenridge Borough	Bradford Woods Borough
	Cheswick Borough	Coraopolis Borough
	Crescent Township	East Deer Township
	Edgeworth Borough	Emsworth Borough
	Etna Borough	Fawn Township
	Findlay Township	Franklin Park Borough
	Frazer Township	Fox Chapel Borough
	Glenfield Borough	Glen Osbourne Borough
	Hampton Township	Harmar Township
	Harrison Township	Haysville Borough
	Indiana Township	Ingram Borough
	Kennedy Township	Kilbuck Township

	Leet Township	Leetsdale Borough
	Marshall Township	McCandless Township
	McDonald Borough	McKees Rocks Township
	Millvale Borough	Moon Township
	Neville Township	North Fayette Township
	Oakdale Borough	O'Hara Township
	Ohio Township	Pennsbury Village
	Pine Township	Reserve Township
	Richland Township	Robinson Township
	Ross Township	Sewickley Borough
	Sewickley Heights Borough	Sewickley Hills Borough
	Shaler Township	Sharpsburg Borough
	Springdale Borough	Springdale Township
	Stowe Township	Tarentum Borough
	Thornburg Borough	West Deer Township