



**REALTORS® Association of Metropolitan Pittsburgh**  
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## Reassessment Fiction Vs. Fact

**\*\*\*UPDATED...**

**FICTION:** If the results of an informal review aren't known until *after* the April 2<sup>nd</sup> deadline to file for a formal appeal, I'll miss the opportunity to appeal altogether.

- **FACT:** The deadline to file for an informal review has now passed. The results of the informal will be mailed to the property owner. **A property owner (and taxing bodies) will then have 30 days to file an appeal after receiving the written informal notice. This becomes the new deadline to appeal that parcel.**
  - [Click here for County guidance on disagreement with your property's characteristics](#)
  - [Need some clarification on the difference between an Informal Review and a Formal Appeal? Try clicking here.](#)

**FICTION:** If a house is under agreement, but won't close until after the April 2<sup>nd</sup> deadline to file for an appeal, they are shut out of the formal appeal process.

- **FACT:** The **Seller** can file for the appeal. The Buyer (new owner) may then show up at the hearing with proof of ownership. [Click here for the Board of Property Assessment Appeals and Review 2012 Rules and Regulations.](#)
- **FACT:** The **Buyer** has equitable title and can file for the appeal, if the Seller is unwilling. The Buyer must still file by April 2<sup>nd</sup> for the formal appeal. According to the Office of Property Assessment, the Buyer should file an appeal with a letting stating they have Equitable Title.

**FICTION:** Only the new 2013 assessment can be appealed, and I have to just accept what my existing 2012 assessment is.

- **FACT:** Property owners can appeal both their current 2012 assessment *and* their new 2013 assessment. The April 2<sup>nd</sup> deadline to file is the same for both, however there are different forms depending upon which year you'd like to appeal
  - [Click here for the form to appeal your 2012 assessment](#)
  - [Click here for the form to appeal your 2013 assessment](#)

**FICTION:** My assessed value went up by 50%, so I will pay 50% more in property taxes.

- **FACT:** Not true. For example, according to noted economist Chris Briem from the University of Pittsburgh, two-thirds of **Pittsburgh** homeowners will pay *less* as a result of the reassessment:
  - 65% of Pittsburgh homeowners will see a tax decrease
  - 25% of Pittsburghers will see a tax increase of 10% or more
  - [Click here to view the average increase in values by municipality and school district.](#)
  - [Click here for a guesstimate on whether certain portions of your property tax bill will increase or decrease.](#)



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**FICTION:** It's like a speeding ticket. Just appeal it and it will be reduced.

- **FACT:** Allegheny County has put together several resources to help you prepare for an assessment appeal hearing, and you are encouraged to thoroughly review them:
  - Click here for [Tips for Assessment Appeal Hearings](#)
  - [Click here for Allegheny County Court-Ordered Reassessment FAQ's](#)
  - [Click here for the 2013 Assessment Appeals Form](#) (**NOTE: This form is to file to appeal assessed value that would take effect for 2013. Filing deadline is April 2, 2012.**)
  - [Click here to appeal for form to file appeal for 2012 assessment value](#) (**NOTE: filing deadline is also April 2, 2012.**)

**FICTION:** No other county in Pennsylvania has undergone reassessment in recent years.

- **FACT:** Adams, Bedford, Clinton, Lehigh, Luzerne, and Perry Counties have conducted a countywide reassessment since 2009. The counties surrounding Allegheny County have *not* undergone a reassessment, and are operating under the following base years:
  - Beaver = 1982
  - Butler = 1969
  - Washington = 1985\* (but under court order to conduct a reassessment)
  - Westmoreland = 1972

**FICTION:** Stopping the reassessment will prevent a tax increase.

- **FACT:** Reassessment freezes don't prevent municipalities and school districts from raising millages. It's actually in the year of a reassessment that there are limits placed on how much a municipality can raise their millage.

**FICTION:** State law prohibits my taxes from rising more than 5% in the same year as reassessment.

- **FACT:** Act 71 of 2005 amends the Second Class County Code to require Allegheny County and political subdivisions within the County to adjust millage rates in the year following a reassessment to remain revenue-neutral compared to the previous year. Each taxing jurisdiction may then make a separate decision to raise taxes, with the millage rate set not to exceed 105% of the total property tax revenue received by that jurisdiction in the preceding year. In addition, a property owner appealing an assessment must pay taxes based on the amount being appealed.



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○ *There are two steps to this:*

1. Municipalities, after a reassessment, are to change the millage by an amount that will hold property tax revenue at the previous year's level
2. Then "by a separate and specific vote" they can increase the millage up to 5% above what was collected the previous year. If a municipality wants to exceed that 5%, they have to petition Common Pleas Court to do so.

**Remember it's revenue-neutral or 5% above OVERALL, *not* for each individual property owner!**

**FICTION:** School districts will seize this as an opportunity to raise property taxes.

- **FACT:** They can try. However, School Districts have the automatic ability to raise their taxes by a percentage determined by an inflationary index calculated by the state each year. It differs by school district. The 2012 ranges are from 1.7 – 2.8%. To exceed their inflationary index amount a school district must apply for approval from the Department of Education, based on a pre-determined list of criteria. If a district is denied permission, they must either stay under the indexed amount, or put the increase up for a voter referendum for approval.