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Recent Reassessment Decision Could Impact Other Counties

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In November 2009, an Allegheny County judge created a unique reassessment plan for the western Pennsylvania county that, while specific only to that one county, could have the potential to impact methods of conducting reassessments in other counties across the Commonwealth.

The plaintiff taxpayer challenged Allegheny's base-year system of assessment. Allegheny County has a system of assessment in which all property values are frozen at 2002 values. In *Clifton v. Allegheny County*, the Pennsylvania Supreme Court ultimately ruled the county's system, as implemented, was unconstitutional and remanded it back

to the county court, ordering it to conduct a county-wide reassessment within a reasonable timeframe.

At an October 2009 hearing, both the plaintiff taxpayer and defendant county were required to each present their recommendations for a new reassessment approach for the county. The court heard and rejected the taxpayer's plan. Allegheny County did not offer an alternative plan, so the judge opted to develop his own reassessment plan.

His plan entails breaking the county up into four districts and reassessing one district each year over the course of four years. The reassessed district would be applicable to only school and municipal taxes. County

taxes would remain at the 2002 base-year values until all four districts have been completed.

The judge's plan poses two questions over its constitutionality: first, whether a court has the authority to act in a legislative fashion by crafting a property tax assessment system—a function that is reserved for the county; and secondly, if the district-by-district method of reassessment satisfies tax uniformity requirements. However, if validated, the Allegheny judge's system of conducting property tax reassessments could serve as a model for other counties to follow.

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