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## Regional News

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### Allegheny County Appeals Tax Ruling

The Legal Intelligencer

By Daniel Casciato

September 17, 2007

Allegheny County is taking its fight over the property assessment system to a higher court.

The county recently filed an appeal asking the state Supreme Court to overturn Court of Common Pleas Judge R. Stanton Wettick's ruling in *Clifton v. Allegheny County* that the base-year property-assessment system allowed by state law is unconstitutional.

In June, Wettick ruled that the current assessment system is a violation of the tax uniformity provision, Article VIII, Section 1, of the Pennsylvania Constitution. Wettick ordered the county to complete a computer-assisted reassessment by March 31, 2008, for use in 2009. He ordered another reassessment by March 31, 2009.

Tom Peterson, solicitor for the Mt. Lebanon School District in Allegheny County, wasn't surprised about the county's decision to appeal the ruling.

"The school districts are just looking for some certainty in terms of how the assessment process is going to work," said Peterson, whose firm, Tucker Arensberg, are solicitors for another six school districts in the county, along with a number of other taxing bodies such as boroughs and municipalities.

"There have been several cases in the last couple years that have resulted in the court finding the county's latest procedures to be invalid such as the assessment freeze," he added. "It just seems that every time a new procedure is implemented, it's stricken down by the courts. It puts everyone in a position of being uncertain again."

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Since other counties in the state also use a base-year system to assess properties, if the state Supreme Court upholds Wettick's ruling, many counties may have to go through a reassessment.

Under current state law, the last countywide reassessment is the base year. In October 2005, Allegheny County Council passed legislation implementing a base-year system. The county's last reassessment was 2002, establishing it as the base year. The base-year system allows similar homes to have similar assessments until the next countywide reassessment. Opponents have declared that the base-year system does not account for market fluctuations.

"There was a great deal of litigation in terms of tax appeals," said Peterson. "There were thousands of appeals after the base year went into effect and now I think the big question many taxpayers, school districts and taxing bodies have is what the impacts of all of those assessed values are."

Peterson believed that the county was on the right track regarding assessments in 2001.

"Through the reassessments that occurred at that time, I had seen that our assessments were getting to the point where they were much more accurate, certainly more than they were historically and actually compared to many other counties in the state," he said. "But then with the base year, that created a new model and that's what led to all of the appeals again. So, I don't know if there's a perfect model out there, but my understanding is that ours was much more improved and was becoming better than a lot of the state - but that was before the base year went into effect."

Allegheny County Solicitor Michael H. Wojcik did not return calls for comment.

No date has been scheduled for the hearing.

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