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### **Allegheny County Certified Property Values for 2015**

Based on the certified County assessment roll for 2015 that was made official on January 11<sup>th</sup>, Allegheny County had \$75.2 billion in taxable property value and \$23.0 billion in exempt property value, roughly \$3.26 in taxable value for every \$1 in exempt value. Combined, taxable and exempt value stands at \$98.2 billion in 2015, two years removed from the implementation of the countywide reassessment, when values were \$101.8 billion (\$78.7 billion taxable, \$23.1 billion exempt) according to the 2013 Comprehensive Annual Financial Report for the County.

Compared to 2014 certified values, taxable value countywide increased \$211 million (0.28%) and exempt value increased \$122 million (0.53%). Overall, the combined value of taxable and exempt value rose \$333 million (0.3%) from \$97.9 billion in 2014 to \$98.2 billion this year.

Many variables can account for the year to year change in certification values, most importantly new construction and improvements, as well as appeals undertaken by property owners and taxing bodies.

The County certification roll from 2015 was analyzed to examine the taxable and exempt values in the County's municipalities. For purposes of this *Brief* the ten municipalities with the highest combined taxable and exempt values were selected (these ten communities represent 47 percent of the Countywide total of taxable value and 73 percent of the Countywide exempt value).

### Taxable and Exempt Values, 2015 Certifications

Municipality	2015 Taxable (000s)	2015 Exempt (000s)	Ratio of Taxable to Exempt
Pittsburgh	\$17,594,021	\$12,502,474	1.41
Mt Lebanon	\$2,558,878	\$371,997	6.88
McCandless	\$2,305,498	\$541,658	4.26
Monroeville	\$2,190,912	\$562,545	3.89
Moon	\$2,104,189	\$500,275	4.21
Ross	\$2,309,579	\$238,284	9.69
Bethel Park	\$2,226,619	\$309,010	7.21
Upper St Clair	\$1,987,487	\$191,845	10.36
Findlay	\$720,966	\$1,450,743	0.50
Robinson	\$1,703,280	\$176,834	9.63

Compared to the countywide average ratio of \$3.26 in taxable to \$1 in exempt, two communities out of the ten are below that average. Pittsburgh, with its numerous hospitals, universities, religious venues, and government owned property at \$1.41 to \$1, and Findlay, which hosts Pittsburgh International Airport, at \$0.50 to \$1. Three communities—Ross, Robinson, and Upper St. Clair—had ratios at 9 to 1 or above on taxable to exempt.

So how did values change from 2014's certification to 2015's certification? The table below shows the same ten municipalities and their taxable and exempt values this year and last.

### Certified Taxable and Exempt Value, 2014 and 2015

Municipality	2014 Taxable (000s)	2015 Taxable (000s)	Change (000s)	2014 Exempt (000s)	2015 Exempt (000s)	Change (000s)
Pittsburgh	\$17,556,244	\$17,594,021	\$37,777	\$12,431,030	\$12,502,474	\$71,444
Mt Lebanon	\$2,544,016	\$2,558,878	\$14,862	\$465,495	\$371,997	-\$93,498
McCandless	\$2,330,587	\$2,305,498	-\$25,089	\$502,900	\$541,658	\$38,758
Monroeville	\$2,245,755	\$2,190,912	-\$54,843	\$582,582	\$562,545	-\$20,037
Moon	\$2,060,586	\$2,104,189	\$43,603	\$503,529	\$500,275	-\$3,254
Ross	\$2,308,271	\$2,309,579	\$1,308	\$238,929	\$238,284	-\$645
Bethel Park	\$2,231,878	\$2,226,619	-\$5,259	\$307,478	\$309,010	\$1,532
Upper St Clair	\$1,965,354	\$1,987,487	\$22,133	\$190,557	\$191,845	\$1,288
Findlay	\$681,673	\$720,966	\$39,293	\$1,453,484	\$1,450,743	-\$2,741
Robinson	\$1,701,666	\$1,703,280	\$1,614	\$159,974	\$176,834	\$16,860
<b>Total</b>	<b>\$35,626,030</b>	<b>\$35,701,429</b>	<b>\$75,399</b>	<b>\$16,835,958</b>	<b>\$16,845,665</b>	<b>\$9,707</b>

The net increase in taxable value for these ten municipalities was \$75.3 million. Three communities saw a decrease in their taxable value from 2014 to 2015. The largest change came in Monroeville, where taxable value fell \$54.8 million to stand at \$2.1 billion in 2015. The community with the largest increase in taxable value was in Moon, where value grew \$43.6 million from 2014 to 2015.

Exempt value, which ranges from property owned by all levels of government, charities, hospitals, universities, religious organizations, etc. grew by \$9.7 million on net. A massive decrease in exempt value in Mt. Lebanon of \$93.4 million had a big impact on the overall change. Pittsburgh saw the largest increase in exempt value of \$71.4 million, nearly twice as much as the increase of exempt value in McCandless. Of course the McCandless increase of almost \$39 million was quite sizable in percentage terms at 7.7 percent, ten times larger than the percentage rise in Pittsburgh. In all, five municipalities saw a decline in exempt value from the 2014 certification to the 2015 certification.

In three communities—Pittsburgh, Upper St. Clair, and Robinson—both taxable and exempt values moved higher; one community, Monroeville, saw drops to both taxable and exempt value, and the remaining six communities had mixed results with an increase or decrease to either of the two categories.

With the few exceptions as noted above, changes in certified property value totals for the municipalities—as was the case for the County—were relatively small.

It remains to be seen when the market values will begin to diverge sufficiently from assessed values to prompt calls for another reassessment. Based on the April 2009 Supreme Court ruling in the Allegheny County case, it seems quite likely that a court challenge based on a major problem of market values being too far from assessed values would be successful.

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