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# Allegheny County's Certified Property Values for 2017

**Summary:** Allegheny County's property values in 2017 stand at $100.7 billion, with $77.7 billion being taxable and $22.9 billion exempt from taxation—a ratio of $3.39 in taxable value for every $1 in exempt. These figures are based on the 2017 County Certification Roll that was certified to the County Controller on January 15th.

Allegheny County has officially certified its property values for 2017. Taxable value stands at $77.7 billion, which is up a modest 1.4 percent over 2016's total. That's slightly under the increase of two percent from 2015 to 2016. With no reassessment, changes to property values year to year reflect new construction, improvements, demolition, corrections to records, and appeals.

The County Certification Roll separates taxable value into residential and commercial as well as the value for buildings and land. Residential value stood at $53.7 billion and commercial value at $23.9 billion. Combined residential and commercial land value was certified at $20.9 billion and the value of all buildings was placed at $56.7 billion.

Sizable percentage jumps in taxable value from 2016 to 2017 occurred in: Findlay Township, where value rose from $823 million to $894 million (8.6%), Marshall Township up from $1,211 million to $1,278 million (5.6%), and Robinson Township with value increasing from $1,726 million to $1,800 million (4.3%). Growth in commercial building value was strong in Findlay ($50.1 million) and Robinson ($58.7 million) and residential building value was robust in Marshall ($45 million) in 2016.

At the other end of the spectrum West Elizabeth, North Braddock, East Pittsburgh, Rankin, and Wilmerding all saw the certified values for 2017 taxable fall by 2.9 percent or greater from 2016. Wilmerding Borough had the biggest percentage decline with taxable values dropping from $39.4 million to $33.2 million (-15.7%), due primarily to a huge decline in certified taxable value of commercial buildings from $19.0 million in 2016 to $12.9 million in 2017.

Overall, 86 municipalities had increases in taxable value while 42 municipalities saw decreases from 2016. This presented something of a mixed bag for 19 of the multi-municipal school districts in the County (there are 31 multi-municipal districts) where there were some municipalities with falling taxable values and some with higher values. The number of municipalities, size of tax base, and degree of change from 2016 to 2017 present a wide range of possibilities. Here are two examples. In the Gateway School District Monroeville's value fell while Pitcarin's grew, but overall the taxable value in the District fell $3.4 million. In the Shaler Area School District taxable value in Etna fell but that was offset by increases in Shaler, Reserve, and Millvale, giving the District an increase of $7.7 million.

Taxing bodies, including the County, municipalities, and school districts levy millage rates upon taxable value to generate real estate tax revenue. Where values have gone up, governing bodies can collect more revenue at existing rates. The County, with its unchanged millage rate (4.73 mills) expects to collect $359.1 million in property taxes in 2017, $6.8 million above its projected 2016 amount.

Consider Marshall Township for example. In its proposed 2017 budget Marshall planned to keep its millage rate unchanged at 1.42 mills, the growth in taxable value would net the Township around $96,000 in additional property tax revenues without adjusting millage.

The County also certifies the value of exempt property and it is interesting that in 2017 that number dipped very slightly from $23.1 billion to $22.9 billion ($195 million). The Certified Roll counts regular exempt (churches, government, authority owned, etc.) as well as public utility property to calculate its total exempt property value. Utility property value for 2017 was unchanged at $90 million.

Note that the County is still conducting a review of exempt parcels that are classified as purely public charities (exempt property covers a wide range of uses, from government owned property, churches, universities, etc.). An article in late 2016 reported the review had led to reclassification of $108 million in formerly exempt charitable property to taxable property. That change would account for just over half of the decrease in the certified exempt value from 2016 to for 2017.

In the near future the Institute will be releasing a report examining the millage changes, school property tax relief amounts via slots gaming, and the impacts of those changes on property values in the County since the 2013 reassessment when millage rates were reset to comply with state law.

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