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### The case for regular reassessments

By Colin McNickle

Two years following its first countywide property tax reassessment since 1981, overall certified taxable property values have fallen slightly in Washington County, says a researcher at the Allegheny Institute for Public Policy.

But the question remains if Washington County's reassessment experience, and the experiences of other counties that also might have undertaken relatively recent reassessments, will lead to more regular assessments – possibly state-mandated -- that can go a long way in reducing angst for property owners and taxing jurisdictions alike, says Eric Montarti, a senior policy analyst at the Pittsburgh think tank.

As with neighboring Allegheny County, Washington County's last reassessment was court-ordered. Reassessment opponents had long, and vociferously, argued that property tax bills would skyrocket. But given how taxes are calculated, under the law, that has proven to be a well-worn shibboleth.

Washington County's taxable property values for buildings and land totaled \$16.9 billion for 2018. That's down 1.3 percent, or \$224 million, from 2017's \$17.2 billion.

"Data from the county show that slightly over 1,100 appeals have been heard since the last certified values were released," Montarti notes (*in Policy Brief Vol. 18, No. 15*). "Many of the appeals have been settled and contributed to the decline in the county's certified property values."

Washington County moved from a 1981 base year in which property was assessed at 25 percent of that year's market value to a 2015 base year with assessed value at 100 percent of market value.

For 2018, of the county's 66 municipalities, taxable value increased in 21, were unchanged in one and decreased in 44. Close to half of Washington County's total taxable value is situated in four municipalities near Allegheny County's southern border – in Peters, Cecil, North Strabane and South Strabane. Values rose in the former two but fell in the latter pair.

Now that values have been established, taxing bodies can determine tax rates. Montarti sees "a very strong likelihood that school districts in particular will be active in the appeals process."

“If a sale meets the criteria for an appeal (based typically on the percentage difference between the sales price and the taxable assessment), a district will appeal to have the appraised (and taxable value) moved closer to that of the sales price.”

That’s because many counties can go decades without a reassessment and updating estimated market values – which is permitted under state law. To wit, 15 Pennsylvania counties rely on base-year numbers predating 1978.

County officials decide when, or if, to reassess; sometimes property owners force the issue by filing lawsuits.

But if the state Legislature were to require counties to reassess properties and values on a regular basis, Montarti says opposition to reassessments would gradually decline as taxable value changes over two- to three-year periods are more predictable, smaller and less shocking.

“Having just gone through the difficulties and angst of updating assessments, could it be that Washington County or a county that completed a reassessment within the last five or 10 years” (think Allegheny County) “is contemplating avoiding that ordeal by doing the next reassessment in a ... timely manner to avoid the problems for officials and property owners that long-delayed updates create?”

Perhaps, just perhaps, that would nudge the Legislature to finally address the gross inequities in the commonwealth’s piecemeal property assessment system and mandate regularly scheduled reassessments for all counties.

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