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## Allegheny County's 2022 assessed values rose

**Summary:** Allegheny County's assessed property values in 2022 stand at \$106.5 billion, with \$84.4 billion taxable and \$22.1 billion exempt from taxation. These figures are taken from the County Assessment Roll certified on Jan. 14.

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Taxable value stands at \$84.4 billion, with residential value totaling \$58.2 billion and commercial \$26.2 billion. Of the 581,667 parcels in the county 550,860 (94.7 percent) are taxable.

The assessment roll displays value by municipality. There are 128 municipalities with residential land and building value and all but one of those (Pennsbury Village) have commercial land and building value. The City of Pittsburgh accounts for \$20.3 billion (24 percent) of taxable value (\$10.4 billion residential and \$9.9 billion commercial). Eight other municipalities have over \$2 billion in assessed value each, totaling \$19.3 billion (23 percent of the county's total). The other 119 municipalities account for the remaining \$44.8 billion (53 percent).

From 2021 to 2022, the county's taxable value increased by \$1.7 billion from \$82.6 billion (2.1 percent). Residential value rose a bit slower than commercial value. The aforementioned \$58.2 billion in assessed residential value was up from \$57 billion (2.1 percent) and commercial value posted a gain from \$25.6 billion to \$26.2 billion (2.2 percent).

Of the 128 municipalities, 115 saw assessed value move higher from 2021 to 2022 while 13 saw assessed value decrease. Of the gains, 35 municipalities had a percentage increase greater than the county average. The biggest percentage moves were in Pine Township (\$2.1 billion to \$2.4 billion, or 12.3 percent), Indiana Township (\$617.7 million to \$685.5 million, or 11 percent) and Aleppo Township (\$135.2 million to \$149.7 million, or 10.7 percent).

At the other end of the spectrum there were three municipalities that experienced taxable value declines in 2022 of more than 1 percent. This group includes Glassport Borough (\$96.8 million to \$95.5 million, or -1.4 percent), Wall Borough (\$11.1 million to \$10.8

million, or -2.2 percent) and Millvale Borough (\$93.8 million to \$90.1 million, or 4 percent).

Unless there is a countywide reassessment, changes to property values year-to-year take into account new construction, improvements, demolition, corrections to records and appeals by property owners and taxing bodies.

Commercial building value has garnered plenty of attention in recent years due to COVID and the effect it has had, or will have, on office work, shopping, dining out, etc. and owners seeking assessed value reductions through appeals. In the municipalities with the biggest increases or biggest decreases on total value, it was commercial building value change that drove overall change. The highest assessed property in the county, Rivers Casino, filed an appeal that went to the Board of Viewers, and the decision was a reduction in assessed value from \$245.9 million to \$221.4 million, resulting in a tax bill reduction of \$584,934.

**Change in Taxable Value Categories, 2019 through 2022 (\$000s)**

Category	2019	2020	2019 to 2020 (% change)	2021	2020 to 2021 (% change)	2022	2021 to 2022 (% change)
Taxable Total	80,270,559	81,550,092	1.6	82,645,766	1.3	84,389,840	2.1
Taxable Residential	55,285,519	56,193,722	1.6	57,038,733	1.5	58,222,825	2.1
Taxable Commercial	24,985,039	25,356,369	1.5	25,607,033	1	26,167,015	2.2
Taxable Land	21,227,040	21,296,207	0.3	21,357,577	0.3	21,405,088	0.2
Taxable Buildings	59,043,518	60,253,884	2	61,288,188	1.7	62,984,751	2.8

The assessed value of taxable commercial buildings countywide in 2022 is \$20.4 billion. That was up \$566.1 million (2.9 percent) over 2021. Looking to the municipal level shows varying results. There were 84 municipalities where assessed value was unchanged or up year-over-year and 43 municipalities where the value decreased.

Ten municipalities posted a gain in commercial building value saw a percentage jump of 10 percent or greater. There were four municipalities that had a year-over-year decrease in commercial building value of 10 percent or greater.

How has taxable commercial building value changed where it is highly concentrated? In 2019, the assessed value of commercial buildings countywide was \$19.2 billion. A third of this total--\$6.4 billion (33.4 percent) was located in three wards of the City of Pittsburgh (Ward 1, Downtown/Bluff; Ward 2, Downtown/Part of Lower Hill District/Strip District; and Ward 22, Stadium/Allegheny Center/North Side Proper) and four municipalities (Municipality of Monroeville and the townships of Moon, Robinson and Ross). Ward 2 had \$2.4 billion in assessed value, the other wards and municipalities were all above \$500 million but less than \$1 billion. Ward 22 has \$1.4 billion in exempt building value, most of which is accounted for by the building values of Heinz Field (\$600.7 million) and PNC Park (\$445.5 million).

Through COVID and to the beginning of 2022, the year-over-year changes (2019 to 2020, 2020 to 2021 and 2021 to 2022) in taxable commercial building value, three—Pittsburgh Ward 1, Monroeville and Ross—had increases in each year-over-year period. Pittsburgh Ward 2 declined in each period. The remaining three had mixed results. Overall, by the 2022 certified taxable value of the group was \$57 million higher than it was in 2019, growing 0.9 percent. However, taxable commercial building value grew 6.2 percent countywide, and, as a result, the percentage share of value concentrated in these wards and municipalities shrank to 31.8 percent.

The lingering effects of COVID on sales of existing homes, improvements, demolitions, new construction and the value of commercial property based on use and income could affect local governments that levy property taxes on assessed value to generate revenue to carry out their functions.

Pennsylvania is out of step compared to other states in which reassessments are carried out with regularity. Since Pennsylvania allows counties to use a base year, decades can pass before new values are established and it is either a decision of the county government or a court decision that brings about a reassessment.

Allegheny County's values and adjusted millage rates went into effect in 2013 and the county's millage rate has remained unchanged. The average municipal millage rate rose 15.7 percent from 2013 to 2021 and the average school district millage rate rose 13.2 percent from 2013-14 to 2021-22.

Since then nine counties have completed assessments: six by county government action (Erie, Lehigh, Indiana, Blair, Lancaster and Monroe), three by court decision (Lebanon, Washington and Delaware). Four other counties are moving toward new assessments. The state should act to bring a regular cycle to reassessing.

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**Eric Montarti, Research Director**

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Allegheny Institute for Public Policy  
305 Mt. Lebanon Blvd.\* Suite 208\* Pittsburgh PA 15234  
Phone (412) 440-0079  
E-mail: [aipp@alleghenyinstitute.org](mailto:aipp@alleghenyinstitute.org)  
Website: [www.alleghenyinstitute.org](http://www.alleghenyinstitute.org)  
Twitter: [AlleghenyInsti1](https://twitter.com/AlleghenyInsti1)