



Proposed ordinance would mandate regular reassessments in Allegheny County

Summary: At its regular meeting on March 24, Allegheny County Council began the process of considering an ordinance that would “undertake a reassessment of all properties within the County once every three years, with the first such reassessment to take place in 2028.” This would be a significant improvement in assessment policy for taxpayers. The Allegheny Institute has recommended more frequent reassessments for many years.

The proposed ordinance says many of the right things in its preamble—that base-year assessments in place for a long time mean “owners of depreciating properties end up paying more than their appropriate share of the aggregate tax burden, while owners of appreciating properties pay less than their appropriate share,” that court-ordered reassessments present “logistical and budgetary difficulties” and that regular and predictable reassessments would be “more fair and more understandable moving forward.”

Based on the language of the proposed ordinance, if an initial reassessment is conducted in 2028 it would take effect in 2029 for purposes of new assessed values and adjusted millage rates. Reassessments would either partially or fully be done with “computer-assisted mass appraisal” tools and that would be utilized in the non-reassessment period by the chief assessment officer. Ratio studies are to be performed by both the chief assessment officer and an independent party to certify property values.

Pennsylvania’s status on not requiring counties to conduct regular property reassessments is well known.

In a 2007 Allegheny Institute report we noted “the state of Pennsylvania is an extreme exception to the norm when it comes to property assessment.” The Pennsylvania Department of Community and Economic Development’s 2015 manual for county commissioners notes “Pennsylvania state statute does not have a clear requirement for counties to reassess on any periodic basis, unlike other states where reassessment may be required every three to five years.”

The International Association of Assessing Officers 2025 report “State and Provincial Property Tax Policies and Administration” contains data from surveys submitted to assessment officials in 2023. Of the 47 states that responded to questions regarding statutory reassessment requirements and reassessment cycles, 29 states replied it is common practice for a reassessment to occur within one to five years after the previous one. Among Pennsylvania’s border states, Maryland, New Jersey and Ohio indicated intervals of three, five and six years, respectively. Delaware, which had no set cycle, moved to five-year intervals due to a 2020 court ruling.

What effect on population growth and business attraction and retention might be occurring as a result of Pennsylvania’s unpredictable reassessment schedule?

Allegheny County’s current values went into effect in 2013 following a Pennsylvania Supreme Court decision. Based on a July 2025 report on Common Level Ratio factors by the state Department of Revenue, four other counties also had reassessed values go into effect in 2013 and have not yet updated their values. Fifteen other counties had reassessed values go into effect between 2016 and 2026; many had gone a long time since the previous reassessment. The report shows that Bedford (2010 and 2013); Cumberland (2001 and 2005); Northampton (1991 and 1995); Philadelphia (2023 and 2025) and Venango (2001 and 2005) counties had reassessed values go into effect more than once in a five-year period.

Allegheny County has faced lawsuits regarding its base-year assessment practices in the last few years. Property owners sued over the county’s submission of data to the State Tax Equalization Board for calculation of the Common Level Ratio. Other property owners and Pittsburgh Public Schools have filed separate lawsuits against the county, seeking a reassessment.

At the same time, state legislation that would put all counties on a five-year cycle has not advanced in the Senate since its introduction in July 2025. (A possible House version of the legislation had a co-sponsorship memorandum introduced April 17). The county’s once-a-decade Government Review Commission, mandated by the Home Rule Charter, spent its initial meetings on the reassessment issue. Pittsburgh City Council passed a symbolic “will of Council” in December to urge the county to reassess.

The State Tax Equalization Board revised the county’s 2020 Common Level Ratio due to the data-submission lawsuit. Successful appeals by property owners—particularly on skyscrapers in downtown Pittsburgh—have affected tax collections. The county’s taxable assessed value was \$85.37 billion at the start of 2024. In 2025 and 2026, taxable value decreased. It stood at \$84.66 billion at the start of this year. In these years the county, the City of Pittsburgh and Pittsburgh Public Schools voted to increase millage rates—a predictable result of out-of-date assessments.

This year’s split between residential and commercial taxable value is 71 percent to 29 percent, respectively. The county has over 550,000 taxable parcels.

A sponsor of the proposed ordinance noted after the approval of a long-time owner-occupant tax-relief program that might “create the environment in which it is more politically feasible to pass the countywide reassessment that I think we desperately need.”

A regular timeline would stand in contrast to the proposed ordinance made in the council’s session that ended in December 2025. That would have called for a reassessment when statistical triggers were met and certified.

Moving to a more frequent schedule of reassessments would take away sticker shock over new values and reduce appeal activity. For 2026, over 6,000 appeals were filed as of April 21, with over half of those by property owners—costing plenty of time and money for owners.

For those who don’t appeal, their taxes are funding appeal-related expenses for the Board of Assessment Appeals and Review, the Department of Law and the Court of Common Pleas, which have to be considerable. A reassessment schedule would end court orders as the method of keeping the county’s values up-to-date and as close to market value as possible.

Time will tell. County Council passed a motion to hold public hearings on the proposed ordinance in the coming months.

The Allegheny Institute will monitor and update developments with the proposed ordinance.

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