

ALLEGHENY COUNTY BOARD OF PROPERTY ASSESSMENT APPEALS AND REVIEW

February 3, 2023

Policies Concerning the re-opened 2022 Appeal Period

On January 24, 2023, the Allegheny County Council enacted Ordinance Number 12524-22 amending Section 5-207.08.B of the Administrative Code, to provide that appeals based in whole or in part upon 2022 fair market value may be filed no later than March 31, 2023.

At its February 2, 2023 meeting the Allegheny County Board of Property Assessment Appeals and Review ("BPAAR") announced the following policies with respect to 2022 appeals filed during this renewed filing period:

- **APPEALS FILED FOR 2022 WILL INCLUDE TAX YEAR 2023 BY OPERATION OF THE CONSOLIDATED COUNTY ASSESSMENT LAW:**

(5) If a taxpayer or taxing district has filed an appeal from an assessment, so long as the appeal is pending before the board or before a court on appeal from the determination of the board, as provided by statute, the appeal will also be taken as an appeal by the appellant on the subject property for any valuation for any assessment subsequent to the filing of an appeal with the board and prior to the determination of the appeal by the board or the court. This provision shall be applicable to all pending appeals as well as future appeals.

53 Pa. C.S.A. § 8854 (emphasis added). Accordingly, the 2022 appeal will cover both years and separate appeal forms for each year need not be filed.

- **IF YOU APPEAL 2023 ONLY, THE BPAAR WILL NOT CONSIDER TAX YEAR 2022 AND WILL NOT ASSUME YOU MEANT TO INCLUDE 2022.**
- BPAAR will consider the newly filed 2022 appeals "as-if" they were filed during the regular 2022 appeal period. Accordingly, the effective date of the filing will be "as-if" the new 2022 appeals were filed on or before March 31, 2022.
- **YOU MUST HAVE "STANDING" TO FILE A NEW 2022 APPEAL.**
Basically, "Standing" means that you must have owned (or had an agreement of sale on the property prior to March 31, 2022 or otherwise qualified as an "Appellant")¹

¹ The BPAAR Rules define "Appellant" as follows:

any of the following who files an appeal: property owner(s), taxing jurisdiction(s), or other persons (including both individuals and legal entities) whose direct pecuniary interests in the real estate would be affected by the assessment. This includes but is not limited to mortgagees (in foreclosure) and purchasers (with a signed agreement of sale).

- The BPAAR has not issued 2022 Determinations that require the application of a Common Level Ratio and will not do so until a final CLR is determined by the appeal before the Commonwealth Court of Pennsylvania, docketed as *School District of Pittsburgh v. Gioffre*, 902 CD 2022. The BPAAR regrets that it cannot predict how long this appeal will continue until its resolution.