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Title:	WHEREAS, Allegheny County has not conducted a countywide property reassessment since 2012-now more than a decade ago-despite significant shifts in market values across neighborhoods, business districts, and municipalities; and,		
Sponsors:	R. Daniel Lavelle		
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WHEREAS, Allegheny County has not conducted a countywide property reassessment since 2012-now more than a decade ago-despite significant shifts in market values across neighborhoods, business districts, and municipalities; **and,**

WHEREAS, since the last reassessment, median home sale prices in many Pittsburgh neighborhoods have risen between 40% and 150%, while assessments remain frozen in 2012 values, creating stark disparities in how the tax burden is distributed; **and,**

WHEREAS, these disparities disproportionately impact historically Black and long-disinvested neighborhoods such as the Hill District, Homewood, Manchester, Hazelwood, and parts of the Northside, where assessments too often overstate value relative to the market, burdening residents who have not seen corresponding increases in wealth or income; **and,**

WHEREAS, at the same time, rapidly appreciating areas-including Lawrenceville, East Liberty, Bloomfield, and parts of the South Side-often remain significantly under-assessed, causing inequitable shifts of the tax load onto communities with fewer resources; **and,**

WHEREAS, the Pennsylvania State Tax Equalization Board (STEB) has repeatedly lowered Allegheny County's Common Level Ratio (CLR)-from 87.5% in 2021 to 45.5% in 2024-a clear indicator that assessed values no longer reflect real market conditions; **and,**

WHEREAS, this declining CLR has enabled major commercial properties, particularly Downtown, Oakland, and the Strip District office and retail buildings, to secure large assessment reductions of 20% to more than 60%, eroding the commercial tax base that historically contributed a significant share of revenue to the City, the County, and Pittsburgh Public Schools; **and,**

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WHEREAS, the weakening of the commercial tax base shifts the burden onto residential taxpayers, including seniors on fixed incomes and long-time homeowners in communities already facing displacement pressures and racial wealth inequities; **and,**

WHEREAS, under the Pennsylvania Constitution, systems of property taxation must be uniform, and prolonged failure to reassess violates this standard, deepens the racial wealth gap, and exacerbates long-standing neighborhood inequities; **and,**

WHEREAS, an accurate, countywide reassessment is a foundational step toward a fairer tax system, stable municipal finances, and long-term community development.

NOW, THEREFORE, BE IT RESOLVED that the Council of the City of Pittsburgh urges the Allegheny County Council and the Allegheny County Executive to begin the process of a comprehensive countywide property reassessment to restore accuracy, uniformity, and fairness for residents and businesses alike;

BE IT FURTHER RESOLVED that Council emphasizes the urgent need to stabilize the commercial tax base, reduce inequitable burdens on working families and long-time homeowners, and correct the impacts of a declining CLR;

BE IT FURTHER RESOLVED that the City of Pittsburgh commits to working with the County and community partners to ensure that the reassessment process is transparent, equitable, and includes robust public education and support-particularly for seniors, low-income homeowners, and neighborhoods with histories of racial and economic exclusion;

AND BE IT FURTHER RESOLVED that a copy of this Will of Council shall be transmitted to the Allegheny County Council, the Allegheny County Executive, and the Allegheny County Office of Property Assessments.

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