

Reassessment Project in Allegheny County and Update on Statewide Reassessment Issues

Allegheny Tax Society
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Sharon F. DiPaolo, Esquire
sdipaolo@siegeltax.com
412-486-2848

Summary: Allegheny County is under order from the Pennsylvania Supreme Court to reassess every property in the County for the 2012 tax year. Given ever-changing news as to how properties are being valued and when property owners will find out their 2012 values, it is challenging to provide clients with advice about what to expect. Find out the latest on the progress of preparations for the reassessment, how the County is approaching the valuation of commercial properties, when property owners can expect to receive notice of their new values, how the informal review process will work and what property owners can do to prepare now to get ready for evaluating their 2012 values.

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Bio of Sharon F. DiPaolo, Esquire

Sharon F. DiPaolo is a partner with Siegel, Siegel, Johnson & Jennings, Co., L.P.A., a firm specializing in commercial property tax assessment for more than four decades. The firm is headquartered in Cleveland, Ohio with offices in Columbus, Ohio and Pittsburgh, Pennsylvania. As a founding member of the American Property Tax Counsel (APTC), a nationwide group of property tax attorneys with local relationships and expertise, the firm serves taxpayer's property tax needs throughout the United States and Canada. Ms. DiPaolo manages the firm's Pennsylvania practice.

For more than a decade, Ms. DiPaolo has concentrated her practice in representing commercial taxpayers on property tax issues. Ms. DiPaolo has successfully represented taxpayers in numerous real estate tax assessment appeals throughout Pennsylvania's 67 counties at the administrative, trial court and appellate levels. Ms. DiPaolo has handled assessment appeals and trials for national and regional owners and tenants of commercial properties including major office buildings, shopping malls, fast food restaurants, big box retailers, pharmacies, strip-style shopping centers, apartment buildings, affordable housing complexes and industrial facilities. Ms. DiPaolo is experienced in other types of real estate litigation such as land use, zoning, eminent domain and lease disputes. In practice since 1994, Ms. DiPaolo is also experienced in a variety of commercial litigation matters including contract, construction and class actions. Her industry experience covers a diverse practice area including banks, transportation, retailers, communication companies and energy clients. Prior to joining Siegel Seigel Johnson & Jennings, Sharon was a partner at Reed Smith LLP and a partner at Pepper Hamilton LLP. At Pepper Hamilton LLP, Sharon was a founding attorney of the Pittsburgh office and spent fifteen years with the firm, starting as first year attorney and was promoted to partner in 2006.

Ms. DiPaolo graduated cum laude in 1994 from the University of Pittsburgh School of Law where she was managing editor of the Journal of Law and Commerce. She graduated magna cum laude in 1988 from Duquesne University, with a B.S in Secondary Education and is certified to teach secondary mathematics and Spanish. She is the Chair of the Board of Trustees of Holy Family Learning, a former director of the board of The Midwife Center, and an active member of the Allegheny County Bar Association Real Property Section. Ms. DiPaolo, resides in Aspinwall with her husband William and their children, Alyssa and Leo.

From the Pittsburgh Business Times:

<http://www.bizjournals.com/pittsburgh/news/2012/01/06/Wettick-base-year-assessment.html>

Wettick orders city, schools to use 2012 reassessments

Pittsburgh Business Times by **Tim Schooley, Reporter**

Date: Friday, January 6, 2012, 5:14pm EST

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Tim Schooley

Reporter - *Pittsburgh Business Times*

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Judge R. Stanton Wettick ordered today that the City of Pittsburgh and the Pittsburgh Public Schools must use the new 2012 reassessments, according to court documents.

Wettick's reiteration of his order for new 2012 county assessments comes less than a day after new Allegheny County Chief Executive Rich Fitzgerald announced the county would continue using the base year assessments from 2002, declaring the 2012 reassessments sent out to city property owners essentially invalid and ending the informal review process for the reassessments.

In his order, Wettick asserted the court's authority over the reassessment process, stating "that unless and until this court modifies its prior orders of court, the city of Pittsburgh and Pittsburgh School District are barred from setting millage and calculating taxes for 2012 unless the millage and taxes are based on the 2012 assessed values."

The judge also reiterated that he will considered the request of Pittsburgh Public Schools to push back the reassessment process for a year in response to the school district's concern over property value reductions and the challenges of resetting the millage rate so that it doesn't collect more than 5 percent more in tax revenue than it is currently. He is scheduled to do so on Tuesday, January 10.

Wettick's Friday order only spoke of a requirement for the City of Pittsburgh's

reassessment and made no mention of real estate reassessments for the rest of Allegheny County, which Fitzgerald yesterday said would not be sent out.

Judge Wettick's asserting of the court's authority marks the latest plot turn in an ensuing drama with the new county executive, who argued yesterday that he was upholding state law in staying with a 2002 base year reassessment. The reassessed values for property in the City of Pittsburgh, a source of such buzz and outrage for residents, politicians and community leaders in recent weeks, were taken down from the Allegheny County website this week as the Fitzgerald administration sought to return to the status quo base year assessments.

Yet Sharon DiPaolo, a partner in the law firm of Siegel, Siegel, Johnson & Jennings Co. who specializes in commercial real estate, expects Wettick's ruling will hold and that Fitzgerald has no legal standing in the situation.

"Fitzgerald's position is legally untenable," said DiPaolo, noting that Wettick is acting under the orders of the State Supreme Court. "The court has the authority and we've been directed by the State Supreme Court to hold a reassessment."

She is advising her clients to file appeals to protect their interests, using both formal and informal opportunities to do so. That's not as easy now, she noted, considering the reassessed values are no longer available on the county website and Fitzgerald has ended the informal appeals process.

DiPaolo said the right to due process is at stake for a reassessment appeals process whose informal phase is scheduled to be completed on January 13, with the formal phase expected to be completed on February 10.

"There has to be an ability to file an informal appeal. It has to be part of the reassessments," she said. "It can't be taken away."

Tim Schooley covers retail, real estate, small business, hospitality and media. Contact him at tschooley@bizjournals.com or (412) 208-3826.

post-gazette.com BUSINESS
Pittsburgh Post-Gazette

Business Workshop: Prepare now for Allegheny County real estate assessments

Monday, November 21, 2011
By Sharon F. DiPaolo

There are a few simple things Allegheny County property owners can do now to prepare for their 2012 property assessments. For city properties, new assessments will be mailed in December 2011. Informal hearings will be held in December 2011 and January 2012. The deadline to file formal appeals is Feb 2, 2012. **X NOW Feb 24**

No specific timetable is available for properties outside of the city, but based upon Allegheny County's progress in the reassessment project, notices will likely be mailed in late spring 2012 with a similar timetable for informal and formal appeals.

Even before receiving their new assessments, property owners can get ready now:

- **Check Your Addresses.** The county maintains two addresses for every tax parcel -- the Change Notice Mailing address and the Tax Bill Mailing Address. If the county has no direction as to what address the taxpayer prefers, it uses the property address as a default. Commercial property owners will often want their change notices to go to corporate headquarters and not to the property address. Residential property owners will likely prefer to receive notice of changes in their assessments at the property address, rather than, say, their mortgage company.

To check your addresses go to <http://www2.county.allegheny.pa.us/RealEstate/Default.aspx>, type in your property address or parcel -- the two addresses for your property are listed on the bottom of the General Information tab.

To change your addresses, go to <http://www.county.allegheny.pa.us/re/addrchg.aspx>, and complete the Request for Address Change Form, and follow the directions for submission.

Important: The website instructions state that to change the Tax Bill Mailing address, one must notify both the Department of Real Estate and the County Treasurer's office -- the form itself omits the instruction that one must also make the submission to the County Treasurer's office.

- **Gather Your Information.** Getting your information organized now will allow you to hit the ground running when you receive your preliminary notice.

For commercial properties, this means assembling the last three years of income statements, last three years of rent rolls, the lease (for a single-tenant property), and details concerning the structure (building size, acreage, year built and site plans) for owner-occupied properties.

Residential property owners should assemble information regarding sales of homes in their immediate neighborhood, any repair estimates for their home and photos of any problems with their home.

-- Sharon F. DiPaolo, Siegel, Siegel, Johnson & Jennings, Co., L.P.A., sdipaolo@siegeltax.com

Business Workshop is a weekly feature from local experts offering tidbits on matters affecting business. To contribute, contact Business Editor Brian Hyslop at bhyslop@post-gazette.com.

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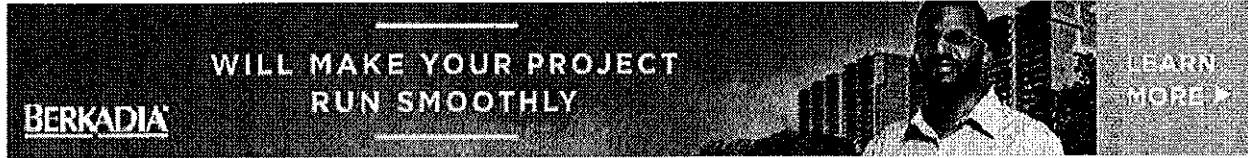
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Pittsburgh Exemplifies Pennsylvania's Property Tax Discord

Sep 14, 2011 8:03 AM, By Sharon DiPaolo, Esq., NREI Contributing Writer

Imagine you are a property owner trying to budget now for 2012 real estate taxes on your high-rise downtown office building, and no one can tell you what assessment your taxes will be based upon.

What number do you budget? What will you bill your tenants?



Sharon DiPaolo

That property management nightmare is reality in Pittsburgh. The state Supreme Court ordered Pittsburgh and the rest of Allegheny County to reassess properties in 2012, the county's fourth reassessment in 12 years. But with the third quarter drawing to a close, the county hasn't released even tentative assessments, and has no plan to do so before the 2012 real estate bills go into the mail.

Pittsburgh's debacle is but one chapter in an ongoing tragedy, as Pennsylvania's broken property tax system plays out against the day-to-day practicalities of managing real estate. In recent years, the state's system for assessing real property has been under attack in the courts, in the legislature, in the media and around kitchen tables.

Decentralized property tax system

Pennsylvania is one of only nine states that decentralize the property tax assessment process to the local government level. Its property assessment system operates under six separate statutes which are implemented and funded at the county level.

Pennsylvania has no mandatory requirement for periodic revaluation, meaning that, as a practical matter, no county spends the time and political currency to reassess properties unless a lawsuit is filed forcing it to do so.

As a result, assessments on aging properties grow stagnant while new construction is assigned higher assessments. New assessments occur on a property-by-property basis, either when taxpayers file individual appeals or when taxing districts cherry pick properties to appeal, usually based on recent sales.

For example, two identical office buildings built at the same time by the same builder might originally be assessed at the same \$10 million. But if one of the buildings sells at \$15 million, the taxing district will appeal the assessment of that property, resulting in two identical properties with dramatically different assessments.

Seven Pennsylvania counties have not reassessed in more than 30 years, and Blair County's last reassessment was in 1958. The reason Allegheny County is undergoing yet another reassessment is that multiple lawsuits have forced it to do so.

Currently, Allegheny County is under order from the Pennsylvania Supreme Court to revalue every property within its borders, with new assessed values to take effect for the 2012 tax year. Erie and Lebanon counties are preparing for reassessments to take effect in 2013.

Washington County is in on-again, off-again litigation and currently preparing for a reassessment for 2014. Lancaster County has cancelled its reassessment for 2013 and now will not reassess until 2017.

Call for statewide solution

When the Pennsylvania Supreme Court ordered Allegheny County to reassess, it stopped short of directing the state's other 66 counties to do the same but called on the legislature to study the system. Motivated by imminent reassessment projects with price tags upwards of \$10 million, both Allegheny and Washington counties asked the legislature to issue a moratorium on reassessments until a state-wide solution could be found.

Two years ago, legislation mandating a moratorium died in committee. Then in late June, 2011, the legislature passed a moratorium on just Washington County's revaluation project in a measure tacked onto Pennsylvania's budget.

On July 8, Gov. Corbett vetoed the bill, so Washington County's reassessment was back on but is now delayed until at least 2014. Currently some legislators are putting together yet another task force to study the issue. If history is any predictor, no statewide solution is on the horizon.

Delay in Allegheny County

Allegheny County's revaluation project has been repeatedly delayed. The county is behind on its preparations for the reassessment project and, in particular, behind on its valuation of commercial properties.

At the latest court conference before Judge Stanton Wettick, who is overseeing the reassessment project, the county admitted that it is behind in valuing commercial properties. At the judge's request, the county produced two alternate plans — neither of which will provide taxpayers with tentative 2012 values until next year.

Under the county's preferred plan, in which it would issue all notices at the same time, preliminary notices would be mailed out Jan. 31, 2012 with final values to be certified by early April 2012.

Under the alternate plan, notices would go out first to property owners in Pittsburgh, in December 2012,

with certified values following in February 2012. Property owners in the rest of the county would be forced to wait until March for their preliminary notices and May for certified values.

Further, Allegheny County's plans call for an informal review process to analyze preliminary values. But as the reassessment project and preliminary notices have been delayed while the project drags on, the county has shortened the time for informal reviews from five months to five weeks.

Complicating the matter for taxpayers and taxing districts alike, Pennsylvania law requires municipalities to set the 2012 tax rates in January, before the 2012 assessment is final. And in Pittsburgh, the school district will issue its 2012 tax bills before the assessment deadline..

Progress?

Last week, Judge Wettick heard a dozen representatives of school districts and municipalities describe how the delay in the reassessment project is affecting their budget process, hiring decisions and tax rates while it increases administrative costs and overhead. The City of Pittsburgh School District reported that it would have to take out a \$66 million tax anticipation loan just to make payroll, costing the school district almost \$1.5 million.

Judge Wettick is expected to select one or the other timetable at a hearing on Sept. 15. Taxpayers and taxing districts alike are keeping a close watch on the outcome.

Gov. William Penn announced Pennsylvania's first property tax in 1683; within two weeks of the tax's enactment, a property owner filed the first complaint challenging an assessment. More than 300 years later, Pennsylvanians still struggle to find the right solution to meet Pennsylvania's constitutional requirement of uniformity in taxation.

Sharon F. DiPaolo is a partner in the law firm of Siegel Siegel Johnson & Jennings, the Ohio and Western Pennsylvania member of American Property Tax Counsel, the national affiliation of property tax attorneys. She can be reached at sdipaolo@siegeltax.com.

Most Recent County-Wide Property Assessments in Pennsylvania	
Last Reassessment Date	County
Currently reassessing	Allegheny (2012), Erie (2013), Lebanon (2013), Washington (2014), Philadelphia (no date)
Within past year	Adams (2011), Cumberland (2011), Perry (2011)
Within the last 10 years	Bedford, Berks, Cambria, Carbon, Dauphin, Elk, Fayette, Franklin, Greene, Indiana, Jefferson, Juniata, Lancaster, Lawrence, Luzerne, Lycoming, McKean, Mercer, Montour, Northumberland, Perry, Potter, Sullivan, Tioga, Union, Venango, Wayne, York
Within the last 20 years	Berks, Bradford, Centre, Chester, Clarion, Clinton, Columbia, Delaware, Franklin, Lehigh, Mifflin, Montgomery, Northampton, Pike, Schuylkill, Snyder, Somerset, Susquehanna, Wyoming
Within the last 30 years	Beaver, Cameron, Clearfield, Crawford, Fulton, Monroe, Warren
30 years or more	Blair, Butler, Forest, Huntingdon, Lackawanna, Westmoreland

Source: Pennsylvania State Tax Equalization Board

Find this article at:

http://www.nreionline.com/commentary/taxnotes/pittsburgh_exemplifie_penns_tax_discord_09142011/index.html

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NEW 2012 ALLEGHENY COUNTY ASSESSMENTS WON'T BE USED FOR TAX BILLS UNTIL 2013

Today (January 12, 2012) the Court decided that the new 2012 assessment figures won't go into effect until 2013. Specifically, this means:

- This year's 2012 tax bills will be calculated on 2011 assessments
- Appeals on the 2012 assessments will be filed and heard this year
- The 2013 tax bills will be calculated on the 2012 assessments, as revised through the appeals process
- This will allow taxing districts to reduce their 2013 tax rates based on the 2012 assessments as revised by the appeals process

Formal Appeal Deadline for City: The Court also extended the deadline for City property owners to file formal appeals to the Board of Assessment to **February 24, 2012**.

Informal Reviews Up in the Air: The Court's order did not address informal reviews, for which City owners had a deadline of January 13 to file an appeal. There was some discussion as to whether informal reviews would be helpful or necessary and the Court will have a working meeting in chambers on January 19 with the lawyers in the case to decide whether and how to have informal reviews.

Owners Outside the City: The County provided the Court with a schedule for properties outside of the City. Their estimate is that notices with new 2012 values will be mailed in three waves during the month of February. The Judge said that as the completion of the non-City properties new assessment nears, he will issue a schedule with deadlines for these owners to file.

Ignore Letter from County Executive Rich Fitzgerald. In last few days, City owners received a letter from County Executive Rich Fitzgerald telling them that their values would remain at 2002 base year values and that they have until March 31 to appeal. **That is wrong.** After Fitzgerald announced he would use 2002 values, the Court entered an order reinforcing that the new 2012 assessments will be used. In interpreting the law, the Court trumps the County Executive, so Fitzgerald's announcements have no legal effect. Also, Fitzgerald's letter is misleading, because he cites a March 31 deadline, which would be the deadline in any other year, but not in a reassessment year like we have now. **City property owners have only until February 24 to file and non-City owners will find out their deadline in a few weeks when the Judge orders it.**

Please feel call us with any general or property-specific questions you have.

Sharon F. DiPaolo, Esquire, Partner

sdipaolo@siegeltax.com

J. Kieran Jennings, Esquire, Partner

kjennings@siegeltax.com

Siegel, Siegel, Johnson & Jennings, Co., L. P.A.

2912 Wildwood Road Extension

Pittsburgh, PA 15101

(412) 486-2848

LEGAL ALERT-

ALLEGHENY REASSESSMENT BACK ON – ONLY THREE DAYS LEFT TO FILE INFORMAL APPEALS ON CITY PROPERTIES

Today (Tuesday January 10) Allegheny County Judge Wettick reiterated that the just-issued 2012 reassessment values will be implemented and the previously-set deadlines remain unchanged, meaning that **City property owners have just three days to file informal appeals**. Deadlines are:

- January 13, 2012 Deadline to file informal appeals
- February 10, 2012 Deadline to file formal appeals

Today's ruling came in response to an announcement last Thursday by new County Executive Rich Fitzgerald that he was unilaterally "tossing out" the reassessment values and using 2002 values. County officials reported at today's conference that Fitzgerald's mailing to property owners telling them to ignore the new 2012 values had already gone out, which will likely lead to even more confusion among owners. **We are advising our clients to protect their rights by filing both informal and formal appeals and to ignore the County Executive's pronouncements and letters that may say otherwise.**

File Your Appeal. We advise owners to protect their interests by filing appeals. If necessary, appeals can be withdrawn later without harm. Last Thursday, the County took away the ability to file an informal appeal. Based on today's Order from the Judge, the County should restore that capability immediately – informal appeals can be filed only online or by telephone. Formal appeals must be filed in writing.

What Value Will be Used on My 2012 Tax Bill? The Judge delayed until Thursday any decision on the Pittsburgh School District's request to wait until 2013 use the new values on tax bills. We will report on any developments following the January 12, 2012 conference.

We will continue to monitor and advise on the developing situation in the County. Please call us with any general or property-specific questions you have.

Sharon F. DiPaolo, Esquire, Partner
sdipaolo@siegeltax.com

J. Kieran Jennings, Esquire, Partner
kiennings@siegeltax.com

Siegel, Siegel, Johnson & Jennings, Co., L. P.A.
2912 Wildwood Road Extension
Pittsburgh, PA 15101
(412) 486-2848

URGENT LEGAL ALERT- IMMEDIATE ACTION REQUIRED

Yesterday, January 5, 2012, Allegheny County's new Chief Executive Rich Fitzgerald announced that he unilaterally tossed out the reassessment. Notwithstanding this announcement, Allegheny County's reassessment is still on and, **we strongly advise property owners to continue to file informal and formal appeals.** Deadlines to file are January 13 and February 10, respectively.

The Reassessment Stands. Allegheny County is under Order from the Pennsylvania Supreme Court to reassess. The Supreme Court ordered Allegheny County Judge Wettick to oversee the reassessment. The County Executive's announcement is sending a confusing message to owners that they can ignore the assessment notices and appeal deadlines. That is not right. The County Executive does not have authority to defy a court order and, as of now, **the Supreme Court's order stands and the reassessment will go forward.**

2012 Values Taken Offline. Moments ago, the County took off the 2012 assessed values offline. We anticipated this and we printed the overwhelming majority of Siegel Siegel Johnson & Jennings clients' 2012 values before online access was shut down. Commercial property values were online only from 3:30 on January 4 until 10 a.m. today. Many commercial owners did not receive their paper notices – these owners should appeal anyway to protect their rights. If necessary, appeals can be withdrawn later without harm.

File Your Appeal. We advise owners to protect their interests by filing appeals. We will continue to monitor and advise on the developing situation in the County. Please call us with any general or property-specific questions you have.

Sharon F. DiPaolo, Esquire, Partner
sdipaolo@siegeltax.com

J. Kieran Jennings, Esquire, Partner
kjennings@siegeltax.com

Siegel, Siegel, Johnson & Jennings, Co., L. P.A.
2912 Wildwood Road Extension
Pittsburgh, PA 15101
(412) 486-2848

WHETHER TO FILE INFORMAL APPEALS, FORMAL APPEALS OR BOTH

With new assessment notices for commercial property within the City of Pittsburgh now out, commercial taxpayers who disagree with their new assessments will need to act very quickly.

For City commercial properties, the deadline to request an informal review is **January 13, 2012** and the deadline to file formal appeals is ~~February 10, 2012~~ **1/24**

(The timing is slightly different for City residential properties which were mailed December 27, 2011: their deadlines are January 6, 2012 for informal reviews and February 10, 2012 for formal appeals. Assessment notices for the rest of the County should be mailed by late spring 2012 and will have a similar short window to file appeals.)

Differences between Informal Reviews and Formal Appeals.

Informal Reviews. The informal review is only available when, as is the case now, a county is undergoing a reassessment. It is the last "check" on the reassessment process. As its name suggests, the informal review is intended to provide an informal setting for taxpayers to point out errors in the County's data or information related to the property's value. Only taxpayers can ask for an informal review; taxing districts will not even get notice of these requests.

Taxpayers should plan to bring supporting documents such as financial information, recent comparable sales or appraisals. The informal reviews will be conducted downtown in the County Office Building. When the written decision issues, either the taxpayer or the taxing districts can file a further appeal. The deadline for City commercial taxpayers to request informal hearings is January 13, 2012.

Formal Appeals. A formal appeal, on the other hand, can be filed by either the taxpayer or the taxing districts. Formal appeals are available annually, not just in a reassessment year. Once filed, a formal hearing is scheduled before a hearing officer of the Board of Property Assessment Appeals and Review. Even if the taxpayer files the appeal, the taxing districts can –and do – send attorneys to participate.

Just like informal reviews, taxpayers must bring evidence to support their arguments for reductions. The focus of the formal appeal hearing is valuation evidence, which for commercial properties means appraisals, financial information, occupancy information and deferred maintenance. Taxpayers can also point out data errors. The taxing district attorneys can ask questions and present their own evidence. Sometimes the hearing officers ask questions of their own. Taxpayers should expect and prepare for their evidence to be challenged by the attorneys for the taxing districts.

Following the formal appeal hearing, the board will issue a written decision. Either the taxpayer or the taxing district can file a further appeal to the trial court. This year, the deadline for City commercial taxpayers to file formal appeals is ~~February 10, 2012~~ **24**.