# Real Estate <u>Re-Re</u>-Assessment in Allegheny County

### **Robert P. Strauss**

RPStrauss@ATT.Net Carnegie Mellon

www.andrew.cmu.edu/user/rs9f

**A Presentation** 

9AM October 4, 2005
Northmont United
Presbyterian Church
8169 Perry Highway
Pittsburgh, PA 15237-5274

#### Introduction

- Disclosures
  - Refugee from City of Pittsburgh
  - Homeowner, Taxpayer
  - Researcher
  - Advisor/Public Commentator
  - No Shrinking Violet
  - Call them as I see them
  - Long Involvement in Property Tax Reform

#### **Goals of Presentation**

- Remind you of my March, 05 Prediction
- Simplify Dan's World for you
- Show you the effects of Dan's World
- Predict what's going to happen here
- Suggest what you can do

## Assessing Per Se

- Idea is to determine what each taxpayer owns, fairly measured at market value
- Apply 1 tax rate to all of the list
- · Collect the tax to pay for needed local services
- · Simple? Should be.
- · Expensive? Yes
- · Controversial? Of course
- Dan's World is Different: he wants property tax to be no different next year from this year

#### What's a Good Assessment?

- Everybody's property is on the list
- The property's value is fairly measured
  - Pa. Standard: "Actual Value"
- The assessment is current and not 100 years out of date
- The underlying information about the property is accurate
  - The land area is correct
  - The building(s) are properly described

#### What's A Bad Assessment?

- · Not all the taxpayers are on the list
- · Not all the properties are on the list
- Taxpayers are misclassified as exempt when they are taxable
- The valuations of the property are mostly very old
- · The valuations for newly sold properties are accurate
- · 2 identical properties have different assessed values

## What's been happening here?

- In late 1970's taxpayers sued and won; issue was non-uniform assessments
- Judge took over process, ordered massive reassessment
- Assessment quality depreciated in 1980's
- In late 1990's, taxpayers sued and won; issue was non-uniform assessments and the illegality of the freeze
- Reassessments court ordered and botched in 2001, 2002

## What's Been Happening Lately?

February 2005 Nonsense June, 2005 Decision

- County hired CLT to do new assessment numbers in 2004 to be reviewed in 2005, used in 2006
- County Executive (Dino-Dan?) didn't like the way they looked one weekend, declared the total 20% growth should be limited to 1-2-3-4%
- This is Dan's World I
- June, 2005 Judge Wettick ruled against Dan's World I.

#### Dan's World II

- Base Year of 2002
- Trending to 2005 in unknown way
- · Nobody will pay too much more
- · Some will pay less
- In Dan You Trust?

#### Where's the Data on this?

- Dan promised data for everybody in March, 2005, Nobody got it
- · Assessments are out on County Web
- What to do? Scrape the Web with a list.

## By the numbers (See Appendix)

- Total Assessed Value up by 7.9%
- From \$61.2 billion for 2005 to \$66.0 billion in 2006
- Residential up from \$43.4 billion to \$46.1 billion (6.1%)
- Non-residential up from \$17.7 billion to \$19.9 billion (12.3%).

## What Happened to Coefficients of Dispersion?

- Supposed to be 15% or less
- COD of 2004 assessments 43.8%
- COD of 2005 assessments 40.0%
- COD of old 2006 CLT 40.6%
- COD of new 2005 38.2%
- Assumptions generous:
  - Sales Prices >\$10,000
  - No sales ratio > 10.0

## What's Happening Tonight?

- County Council has the fix in to pass the new ordinance that has no protections for taxpayers
- Litigation will follow on the uniformity issue, on the substantive nature of the ordinance that violates state law
- Dan's World II will be struck down
- Result: Blame the Judge for a real reassessment, do not blame Dan.

## Summary of Rest of 2005: It's Ground Hog's Day Again thru December

- Rumor 1: Dan doesn't have the votes after all
- Rumor 2: Dan has No Plan B
- My Longstanding Suggestion: Give it to the County Controller!

## What Can you do?

- You can write, email Onorato and Council and express your support or displeasure
- You can start a new suit and demand satisfaction
- You can communicate with Judge Wettick and ask to testify in the case as an interested party (there could be tens of thousands of you doing this)

## You Can Ask My 8 Questions to County Council (Again)

- 1. Does it appear to you that your plan clearly violates uniformity provisions in the state constitution?
- 2. Does voting for this ordinance violate your oath of office to uphold the uniformity clause of the state constitution?
- 3. Are you really trying to provide tax relief available under Article VIII, section 2(a)(v) of the Pennsylvania Constitution? But aren't these functions delegated by the General Assembly to other municipalities and school districts within the county.
- 4. Does voting for this ordinance violate previous orders of Judge Wettick in matters relating to the assessment of real property in Allegheny County?
- 5. By not correcting obvious over-assessments in heavily African American parts of the County, are you not violating federal law?
- 6. Will you be immune to personal liability if you knowingly and or intentionally violate local, state or federal law?
- 7. Are you sure you have solid opinions on these matters?
- 8. Will you give me a CD of the new assessments, old assessments, and 3 or 4 years
  of ALL sales data so I can do my own sales ratio study to see how good the new
  assessments really are?

## **My Final Advice to Residents**

• Good Luck from Westmoreland County !!!!!!!!

Table 1 Total Assessed Property by SD, 2005, vs 2006 (Taxable Properties) 1/

Obs	SchoolDistrict	total05	total06	pct0506
1	Allegheny Valley	\$594,946,612	\$642,049,730	7.9%
2	Avonworth	\$594 <b>,</b> 790 <b>,</b> 878	\$639,036,946	7.4%
3	Baldwin Whitehall	\$1,469,270,780	\$1,562,059,410	6.3%
4	Bethel Park	\$1,934,809,311	\$2,084,069,470	7.7%
5	Brentwood Boro	\$336,960,360	\$359,336,300	6.6%
6	Carlynton	\$559 <b>,</b> 976 <b>,</b> 111	\$593,628,121	6.0%
7	Chartiers Valley	\$1,588,424,224	\$1,699,573,250	7.0%
8	City Of Pittsburgh	\$13,301,290,631	\$14,575,805,393	9.6%
9	Clairton City	\$122,838,550	\$129,195,600	5.2%
10	Cornell	\$297,006,810	\$315,705,560	6.3%
11	Deer Lakes	\$692,139,909	\$733 <b>,</b> 376 <b>,</b> 774	6.0%
12	Duquesne City	\$93,196,075	\$98,030,435	5.2%
13	East Allegheny	\$515,056,413	\$547,054,475	6.2%
14	Elizabeth Forward	\$701,380,130	\$741 <b>,</b> 327 <b>,</b> 805	5.7%
15	Fox Chapel Area	\$2,575,830,947	\$2,790,810,815	8.3%
16	Hampton Township	\$1,188,444,112	\$1,272,667,466	7.1%
17	Highlands	\$679 <b>,</b> 070 <b>,</b> 997	\$717 <b>,</b> 645 <b>,</b> 050	5.7%
18	Keystone Oaks	\$1,023,947,602	\$1,101,223,950	7.5%
19	McDonald	\$12,114,240	\$12,648,620	4.4%
20	McKeesport Area	\$808,956,390	\$856,902,515	5.9%
21	Monroeville Gateway	\$2,084,966,416	\$2,292,434,325	10.0%
22	Montour	\$1,975,740,252	\$2,137,441,377	8.2%
23	Moon Area	\$1,750,136,402	\$1,896,896,555	8.4%
24	Mt Lebanon	\$2,176,003,667	\$2,346,558,556	7.8%
25	North Allegheny	\$3,835,227,688	\$4,146,317,617	8.1%
26	North Hills	\$2,210,607,694	\$2,388,763,476	8.1%
27	Northgate	\$401,695,111	\$428,731,000	6.7%
28	Penn Hills Twp	\$1,540,674,166	\$1,634,701,047	6.1%
29	Pine-Richland	\$1,629,538,199	\$1,764,004,015	8.3%
30	Plum Boro	\$1,164,856,288	\$1,239,803,938	6.4%
31	Quaker Valley	\$1,365,365,050	\$1,484,053,455	8.7%
32	Riverview	\$425,976,535	\$453,539,520	6.5%
33	Shaler Area	\$1,633,208,535	\$1,723,635,310	5.5%
34	South Allegheny	\$311,133,319	\$326,202,530	4.8%
35	South Fayette Twp	\$810,353,909	\$867,280,028	7.0%
36	South Park	\$564,913,162	\$601,321,590	6.4%
37	Steel Valley	\$654,057,009	\$705,804,920	7.9%
38	Sto-Rox	\$319,728,857	\$339,086,599	6.1%
39	Trafford	\$2,001,100	\$2,062,300	3.1%
40	Upper St Clair	\$1,642,423,610	\$1,769,172,990	7.7%
41	West Allegheny	\$1,346,178,200	\$1,460,180,212	8.5%
42	West Jefferson	\$1,005,738,811	\$1,075,754,885	7.0%
43	West Mifflin Area	\$1,128,659,608	\$1,224,102,185	8.5%
44	Wilkinsburg Boro	\$370,778,880	\$392,176,190	5.8%
45	Woodland Hills	\$1,739,743,380 =========	\$1,855,857,670 ========	6.7% ====
		\$61,180,156,930	\$66,028,029,975	7.9%

Table 2 Total Residential Property by SD, 2005, vs 2006 (Taxable Properties) 1/

Obs	SchoolDistrict	total05	total06	pct0506
1	Allegheny Valley	\$359,798,964	\$379,586,930	5.5%
2	Avonworth	\$496,610,783	\$531,592,361	7.0%
3	Baldwin Whitehall	\$1,265,731,640	\$1,336,805,510	5.6%
4	Bethel Park	\$1,485,300,110	\$1,574,171,820	6.0%
5	Brentwood Boro	\$265,119,640	\$279,464,480	5.4%
6	Carlynton	\$428,473,871	\$450,976,261	5.3%
7	Chartiers Valley	\$1,181,161,551	\$1,252,270,661	6.0%
8	City Of Pittsburgh	\$7,336,925,800	\$7,772,588,725	5.9%
9	Clairton City	\$86,783,200	\$89,617,250	3.3%
10	Cornell	\$166,682,660	\$175,975,910	5.6%
11	Deer Lakes	\$533,084,534	\$562,244,854	5.5%
12	Duquesne City	\$57,364,100	\$58,835,000	2.6%
13	East Allegheny	\$358,919,208	\$374,597,130	4.4%
14	Elizabeth Forward	\$587,622,930	\$617,690,495	5.1%
15	Fox Chapel Area	\$2,122,930,843	\$2,288,870,183	7.8%
16	Hampton Township	\$1,033,246,472	\$1,102,042,166	6.7%
17	Highlands	\$521,333,947	\$546,105,890	4.8%
18	Keystone Oaks	\$648,764,477	\$684,540,950	5.5%
19	McDonald	\$10,791,040	\$11,204,420	3.8%
20	McKeesport Area	\$607,800,334	\$634,509,480	4.4%
21	Monroeville Gateway	\$1,081,445,385	\$1,139,183,625	5.3%
22	Montour	\$1,114,643,107	\$1,181,273,007	6.0%
23	Moon Area	\$1,161,046,658	\$1,240,449,755	6.8%
24	Mt Lebanon	\$1,888,580,557	\$2,022,050,906	7.1%
25	North Allegheny	\$3,144,312,031	\$3,368,434,900	7.1%
26	North Hills	\$1,590,236,865	\$1,687,433,126	6.1%
27	Northgate	\$290,899,315	\$306,144,800	5.2%
28	Penn Hills Twp	\$1,293,234,393	\$1,360,505,547	5.2%
29	Pine-Richland	\$1,297,706,717	\$1,396,266,885	7.6%
30	Plum Boro	\$985,711,280	\$1,042,326,210	5.7%
31	Quaker Valley	\$1,141,880,083	\$1,236,199,550	8.3%
32	Riverview	\$320,046,955	\$337,509,240	5.5%
33	Shaler Area	\$1,471,641,639	\$1,552,088,614	5.5%
34	South Allegheny	\$273,386,405	\$284,967,830	4.2%
35	South Fayette Twp	\$647,816,844	\$689,419,883	6.4%
36	South Park	\$515,251,484	\$546,011,220	6.0%
37	Steel Valley	\$351,500,443	\$367,077,500	4.4%
38	Sto-Rox	\$218,376,282	\$228,426,024	4.6%
39	Trafford	\$1,602,100	\$1,640,900	2.4%
40	Upper St Clair	\$1,429,708,170	\$1,525,766,680	6.7%
41	West Allegheny	\$737,794,558	\$784,706,990	6.4%
42	West Jefferson	\$768,490,069	\$812,202,785	5.7%
43	West Mifflin Area	\$604,735,754	\$635,321,120	5.1%
44	Wilkinsburg Boro	\$272,947,550	\$283,968,300	4.0%
45	Woodland Hills	\$1,285,566,926	\$1,350,125,390	5.0%
		=========	=========	====
		\$43,443,007,674	\$46,103,191,263	6.1%

Table 3 Total Non-Residential Property by SD, 2005, vs 2006 (Taxable Properties) 1/

Obs	SchoolDistrict	total05	total06	pct0506
1	Allegheny Valley	\$235,147,648	\$262,462,800	11.6%
2	Avonworth	\$98,180,095	\$107 <b>,</b> 444 <b>,</b> 585	9.4%
3	Baldwin Whitehall	\$203,539,140	\$225,253,900	10.7%
4	Bethel Park	\$449,509,201	\$509 <b>,</b> 897 <b>,</b> 650	13.4%
5	Brentwood Boro	\$71,840,720	\$79 <b>,</b> 871 <b>,</b> 820	11.2%
6	Carlynton	\$131,502,240	\$142,651,860	8.5%
7	Chartiers Valley	\$407,262,673	\$447,302,589	9.8%
8	City Of Pittsburgh	\$5,964,364,831	\$6,803,216,668	14.1%
9	Clairton City	\$36,055,350	\$39,578,350	9.8%
10	Cornell	\$130,324,150	\$139,729,650	7.2%
11	Deer Lakes	\$159 <b>,</b> 055 <b>,</b> 375	\$171,131,920	7.6%
12	Duquesne City	\$35 <b>,</b> 831 <b>,</b> 975	\$39,195,435	9.4%
13	East Allegheny	\$156,137,205	\$172,457,345	10.5%
14	Elizabeth Forward	\$113,757,200	\$123,637,310	8.7%
15	Fox Chapel Area	\$452,900,104	\$501,940,632	10.8%
16	Hampton Township	\$155,197,640	\$170,625,300	9.9%
17	Highlands	\$157,737,050	\$171,539,160	8.8%
18	Keystone Oaks	\$375 <b>,</b> 183 <b>,</b> 125	\$416,683,000	11.1%
19	McDonald	\$1,323,200	\$1,444,200	9.1%
20	McKeesport Area	\$201,156,056	\$222,393,035	10.6%
21	Monroeville Gateway	\$1,003,521,031	\$1,153,250,700	14.9%
22	Montour	\$861,097,145	\$956,168,370	11.0%
23	Moon Area	\$589,089,744	\$656,446,800	11.4%
24	Mt Lebanon	\$287,423,110	\$324,507,650	12.9%
25	North Allegheny	\$690,915,657	\$777 <b>,</b> 882 <b>,</b> 717	12.6%
26	North Hills	\$620,370,829	\$701,330,350	13.1%
27	Northgate	\$110 <b>,</b> 795 <b>,</b> 796	\$122,586,200	10.6%
28	Penn Hills Twp	\$247,439,773	\$274,195,500	10.8%
29	Pine-Richland	\$331,831,482	\$367,737,130	10.8%
30	Plum Boro	\$179,145,008	\$197 <b>,</b> 477 <b>,</b> 728	10.2%
31	Quaker Valley	\$223,484,967	\$247 <b>,</b> 853 <b>,</b> 905	10.9%
32	Riverview	\$105 <b>,</b> 929 <b>,</b> 580	\$116,030,280	9.5%
33	Shaler Area	\$161,566,896	\$171,546,696	6.2%
34	South Allegheny	\$37,746,914	\$41,234,700	9.2%
35	South Fayette Twp	\$162 <b>,</b> 537 <b>,</b> 065	\$177,860,145	9.4%
36	South Park	\$49,661,678	\$55,310,370	11.4%
37	Steel Valley	\$302 <b>,</b> 556 <b>,</b> 566	\$338 <b>,</b> 727 <b>,</b> 420	12.0%
38	Sto-Rox	\$101 <b>,</b> 352 <b>,</b> 575	\$110,660,575	9.2%
39	Trafford	\$399 <b>,</b> 000	\$421,400	5.6%
40	Upper St Clair	\$212,715,440	\$243,406,310	14.4%
41	West Allegheny	\$608,383,642	\$675 <b>,</b> 473 <b>,</b> 222	11.0%
42	West Jefferson	\$237,248,742	\$263,552,100	11.1%
43	West Mifflin Area	\$523 <b>,</b> 923 <b>,</b> 854	\$588,781,065	12.4%
44	Wilkinsburg Boro	\$97,831,330	\$108,207,890	10.6%
45	Woodland Hills	\$454,176,454	\$505,732,280	11.4%
		\$17,737,149,256	\$19,924,838,712	===== 12.3%

Table 4 Percentage Changes in Residential Values (Taxable Properties) 1/

			${\tt median}\_$	mean_
Obs	SchoolDistrict	n	pct0506	pct0506
1	Allegheny Valley	5,034	5.6%	5.3%
2	Avonworth	4,167	5.7%	6.3%
3	Baldwin Whitehall	14,281	5.7%	5.2%
4	Bethel Park	12 <b>,</b> 978	5.7%	6.6%
5	Brentwood Boro	3 <b>,</b> 749	5.7%	5.3%
6	Carlynton	6,049	5.5%	5.4%
7	Chartiers Valley	13,379	5.7%	18.1%
8	City Of Pittsburgh	128,668	5.3%	4.4%
9	Clairton City	4,715	2.2%	2.1%
10	Cornell	3,386	5.4%	5.3%
11	Deer Lakes	7,702	5.4%	4.6%
12	Duquesne City	3,384	0.0%	1.6%
13	East Allegheny	8,540	2.9%	3.3%
14	Elizabeth Forward	9,824	5.1%	5.4%
15	Fox Chapel Area	12,489	5.7%	8.2%
16	Hampton Township	7,643	5.7%	9.2%
17	Highlands	10,079	5.1%	4.1%
18	Keystone Oaks	8 <b>,</b> 475	5.7%	5.4%
19	McDonald	246	2.6%	2.9%
20	McKeesport Area	16,924	2.6%	3.1%
21	Monroeville Gateway	12,602	5.6%	5.0%
22	Montour	11,337	5.7%	5.1%
23	Moon Area	10,318	6.0%	8.5%
24	Mt Lebanon	11,729	6.5%	6.6%
25	North Allegheny	18,963	6.0%	7.5%
26	North Hills	16,837	5.7%	5.8%
27	Northgate	4,524	5.6%	5.4%
28	Penn Hills Twp	20,322	5.4%	4.7%
29	Pine-Richland	8,740	5.7%	11.8%
30	Plum Boro	10,760	5.7%	5.7%
31	Quaker Valley	6 <b>,</b> 393	6.0%	5.6%
32 33	Riverview	3,617	5.4%	4.9%
34	Shaler Area	18,089	5.7%	4.7% 3.5%
35	South Flavotto Tun	6,461 6,171	5.0% 5.7%	5.3%
36	South Fayette Twp South Park	5,750	5.7%	5.6%
37	Steel Valley	7 <b>,</b> 736	4.8%	3.7%
38	Sto-Rox	6 <b>,</b> 205	4.9%	4.3%
39	Trafford	55	2.5%	1.8%
40	Upper St Clair	7 <b>,</b> 427	6.2%	6.1%
41	West Allegheny	9,429	5.7%	14.0%
42	West Affedieny West Jefferson	8,429	5.7%	4.7%
43	West Mifflin Area	10,362	5.4%	4.4%
44	Wilkinsburg Boro	6 <b>,</b> 975	2.8%	3.3%
45	Woodland Hills	23,716	2.9%	3.5%
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Table 5 Percentage Changes in Residential Values (Taxable Properties) 1/

	3		median_	mean_
Obs	SchoolDistrict	n	pct0506	pct0506
1	Allegheny Valley	4,531	5.6%	4.5%
2	Avonworth	3,895	5.7%	6.3%
3	Baldwin Whitehall	13,810	5.7%	5.1%
4	Bethel Park	12 <b>,</b> 339	5.7%	6.4%
5	Brentwood Boro	3 <b>,</b> 564	5.7%	5.1%
6	Carlynton	5 <b>,</b> 411	5.6%	4.2%
7	Chartiers Valley	12,471	5.7%	4.9%
8	City Of Pittsburgh	116,395	5.2%	3.9%
9	Clairton City	4,219	2.2%	1.8%
10	Cornell	2,907	5.2%	4.8%
11	Deer Lakes	7,044	5.4%	4.1%
12	Duquesne City	3,124	0.0%	1.1%
13	East Allegheny	7 <b>,</b> 793	2.8%	2.9%
14	Elizabeth Forward	9,095	5.1%	4.9%
15	Fox Chapel Area	11,514	5.7%	8.3%
16	Hampton Township	7 <b>,</b> 288	5.7%	9.4%
17	Highlands	9,145	5.1%	3.9%
18	Keystone Oaks	7,811	5.7%	5.1%
19	McDonald	234	2.4%	2.7%
20	McKeesport Area	15,485	2.6%	2.7%
21	Monroeville Gateway	11,764	5.6%	4.6%
22	Montour	10,551	5.7%	5.0%
23	Moon Area	9,640	6.0%	8.6%
24	Mt Lebanon	11,335	6.5%	6.4%
25	North Allegheny	18,022	6.0%	6.5%
26	North Hills	15 <b>,</b> 786	5.7%	5.3%
27	Northgate	4,103	5.6%	5.0%
28	Penn Hills Twp	19,560	5.4%	4.6%
29	Pine-Richland	8,138	5.7%	11.8%
30	Plum Boro	10,187	5.7%	5.2%
31	Quaker Valley	5,812	5.9%	5.4%
32	Riverview	3,242	5.2%	4.5%
33	Shaler Area	17 <b>,</b> 215	5.7%	4.8%
34	South Allegheny	6,111	4.9%	3.2%
35	South Fayette Twp	5 <b>,</b> 794	5.7%	5.3%
36	South Park	5 <b>,</b> 474	5.7%	5.5%
37	Steel Valley	7 <b>,</b> 035	3.0%	3.3%
38	Sto-Rox	5,447	4.9%	3.8%
39	Trafford	47	2.5%	1.7%
40	Upper St Clair	7 <b>,</b> 193	6.2%	6.0%
41	West Allegheny	8 <b>,</b> 531	5.7%	14.2%
42	West Jefferson	7,904	5.7%	4.5%
43	West Mifflin Area	9,750	5.4%	4.3%
44	Wilkinsburg Boro	6,415	2.6%	2.8%
45	Woodland Hills	22,196	2.9%	3.1%
		=======		

495,327

Table 6 Percentage Changes in Non-Residential Values (Taxable Properties) 1/

	o rerectioned changes in hon		median_	mean
Obs	SchoolDistrict	n	pct0506	pct0506
1	Allegheny Valley	503	7.7%	12.2%
2	Avonworth	272	6.2%	5.8%
3	Baldwin Whitehall	471	10.9%	7.5%
4	Bethel Park	639	9.9%	9.3%
5	Brentwood Boro	185	11.0%	9.2%
6	Carlynton	638	0.0%	15.0%
7	Chartiers Valley	908	7.3%	199.5%
8	City Of Pittsburgh	12,273	9.9%	9.1%
9	Clairton City	496	6.2%	5.3%
10	Cornell	479	9.9%	8.9%
11	Deer Lakes	658	5.1%	9.8%
12	Duquesne City	260	10.8%	7.5%
13	East Allegheny	747	7.3%	7.3%
14	Elizabeth Forward	729	6.0%	11.2%
15	Fox Chapel Area	975	7.3%	6.3%
16	Hampton Township	355	8.8%	6.6%
17	Highlands	934	8.8%	6.5%
18	Keystone Oaks	664	11.0%	9.2%
19	McDonald	12	8.6%	7.4%
20	McKeesport Area	1,439	9.8%	7.2%
21	Monroeville Gateway	838	10.9%	10.3%
22	Montour	786	9.9%	7.0%
23	Moon Area	678	9.9%	8.1%
24	Mt Lebanon	394	11.0%	10.4%
25	North Allegheny	941	8.1%	26.9%
26	North Hills	1,051	10.9%	13.2%
27	Northqate	421	10.9%	9.1%
28	Penn Hills Twp	762	10.9%	7.6%
29	Pine-Richland	602	7.5%	12.4%
30	Plum Boro	573	8.8%	15.8%
31	Quaker Valley	581	9.9%	8.0%
32	Riverview	375	10.9%	8.4%
33	Shaler Area	874	0.0%	3.7%
34	South Allegheny	350	9.8%	7.2%
35	South Fayette Twp	377	0.0%	4.6%
36	South Park	276	7.3%	7.7%
37	Steel Valley	701	9.9%	7.9%
38	Sto-Rox	758	9.9%	7.5%
39	Trafford	8	0.0%	1.8%
40	Upper St Clair	234	0.0%	7.4%
41	West Allegheny	898	6.0%	12.5%
42	West Jefferson	525	9.9%	6.5%
43	West Mifflin Area	612	9.3%	6.6%
44	Wilkinsburg Boro	560	10.9%	8.6%
45	Woodland Hills	1,520	9.7%	8.0%
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39,332

Table 7 CODs for 04-06, Taxable Properties, 0405 Sales Used by SD All Ratios Trimmed back to 10.0, P> $$10,000\ 2/$ 

		04/05			cod_	
Obs	SchoolDistrict	Sales	$cod_04$	cod_05	clt06	$cod_06$
1	Allegheny Valley	301	30.2	29.1	33.9	29.0
2	Avonworth	395	47.1	38.9	32.9	34.4
3	Baldwin Whitehall	921	22.7	21.6	21.9	21.5
4	Bethel Park	821	22.7	18.2	19.8	16.8
5	Brentwood Boro	292	29.4	28.8	29.0	28.4
6	Carlynton	434	48.7	38.7	50.6	37.7
7	Chartiers Valley	991	35.3	30.1	30.1	29.5
8	City Of Pittsburgh	8,818	56.8	53.3	54.1	50.4
9	Clairton City	217	55.0	54.4	53.2	54.9
10	Cornell	239	45.9	44.7	45.1	37.3
11	Deer Lakes	445	51.6	37.5	42.3	37.4
12	Duquesne City	146	54.2	52.1	51.5	51.9
13	East Allegheny	471	49.2	48.5	46.7	47.3
14	Elizabeth Forward	472	53.1	43.4	51.9	39.1
15	Fox Chapel Area	953	46.7	38.6	42.7	34.8
16	Hampton Township	546	35.2	31.4	32.8	30.3
17	Highlands	598	45.2	44.6	45.3	43.1
18	Keystone Oaks	622	29.3	30.5	29.0	29.8
19	McDonald	6	115.1	115.1	82.2	108.3
20	McKeesport Area	846	53.7	53.6	50.9	52.8
21	Monroeville Gateway	822	41.1	35.5	32.8	35.4
22	Montour	779	36.7	32.4	31.8	32.0
23	Moon Area	956	38.6	35.7	33.4	33.4
24	Mt Lebanon	1,021	23.5	21.4	22.4	19.9
25	North Allegheny	1,565	26.5	24.0	23.8	23.8
26	North Hills	1,205	26.6	26.5	24.4	25.5
27	Northgate	378	36.6	33.5	38.1	29.3
28	Penn Hills Twp	1,325	39.6	35.7	39.7	34.7
29	Pine-Richland	835	47.1	35.9	40.0	32.5
30	Plum Boro	690	36.5	37.6	32.9	34.7
31	Quaker Valley	546	36.2	30.3	38.1	28.8
32	Riverview	265	34.2	37.0	33.2	31.8
33	Shaler Area	1,103	35.4	32.9	32.9	32.4
34	South Allegheny	343	47.0	47.0	48.0	46.8
35	South Fayette Twp	687	46.1	36.4	36.8	36.0
36	South Park	382	40.0	27.6		24.2
37	Steel Valley	409	46.3		41.5	44.9
38	Sto-Rox	365	55.1	53.4	59.8	52.5
39	Trafford	3	141.6	141.6	112.8	150.9
40	Upper St Clair	605	24.5	24.6	22.9	24.3
41	West Allegheny	809	50.4	36.6	41.6	36.2
42	West Jefferson	582	46.5	46.1	42.8	45.1
43	West Mifflin Area	535	41.3	40.9	41.4	40.5
44	Wilkinsburg Boro	465	68.9	68.5	64.3	67.6
45	Woodland Hills	1,570	43.4	41.6	43.0	39.9
	= County Wide	36 <b>,</b> 779	43.8	40.0	40.6	38.2

<sup>2/</sup> d:\assess\2006\_ii\cod\_sd2.sas Prof. Robert P. Strauss and Xiang Jin

The Heinz School/Carnegie Mellon October 3, 2005