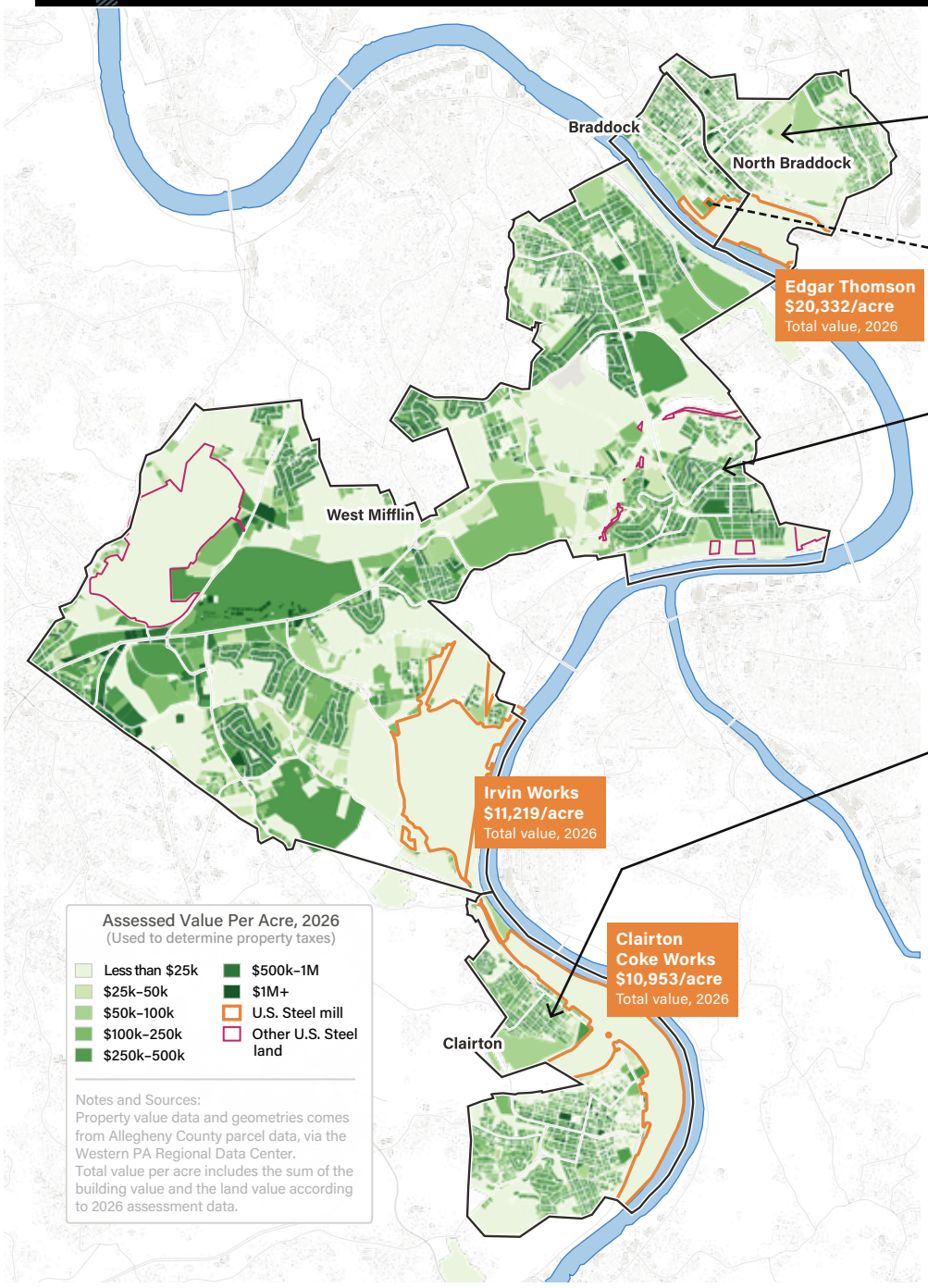
Who pays what? Property tax inequality in the Mon Valley

It would be easy to assume — driving through the Mon Valley, reading the news from the region, or examining employment data (as we did in our prior research brief) — that the most valuable properties in the area were its major employers, but in the case of U.S. Steel's Mon Valley Works, it would be hard to create a more misleading headline. It is true that the total assessed value of these facilities is large compared to an individual home. But their physical footprint is also massive. When you compare their value based on the amount of land they occupy, a clear finding emerges: **these mills are among the least valuable uses of land in the region.** And while this disparity between homeowners and the mills is not new, recent assessment appeals have exacerbated it.

10X Acre for acre, U.S. Steel pays 10 times less in municipal property tax than homeowners pay.





Braddock and North Braddock

The average homeowner owes **$4,232 per acre** in borough property tax. U.S. Steel pays **$266 per acre** on the main Edgar Thomson Works site, 16× less.

1050 Talbot Ave | In 2026, U.S. Steel acquired a relatively small but relatively expensive parcel of land, shown separately here. If you include it, U.S. Steel pays **$425 per acre** and the mill is worth $30,370 per acre in total value, still 10× less than the avg. homeowner.

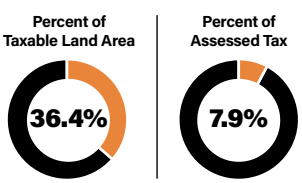
West Mifflin

The average homeowner owes **$4,126 per acre** in borough property tax. U.S. Steel pays **$122 per acre** on Irvin Works, 34× less. West Mifflin is more populous than Braddock, North Braddock, and Clairton — with a more diverse tax base, a higher-income population, and a lower millage rate.

Clairton

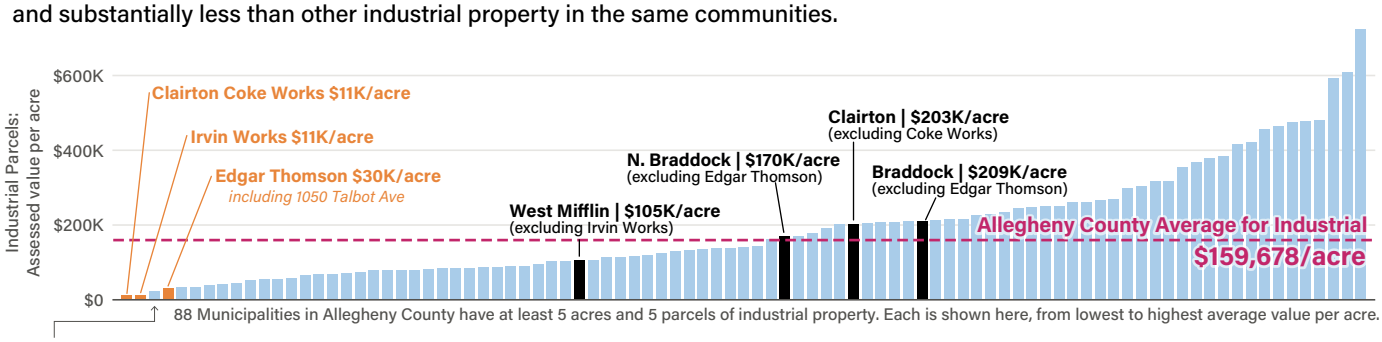
The average homeowner owes **$2,600 per acre** in city property tax. U.S. Steel pays **$267 per acre** on the Clairton Coke Works, 10× less.

The tax burden disparity is particularly notable in Clairton. The Coke Works occupies 36.4% of the taxable land and nearly the entire riverfront of the city, yet it only accounts for 7.9% of the assessed tax. What makes this particularly striking is not just those figures themselves but the context. More than any other municipality, Clairton has attempted to force the facility to pay something closer to its per-acre share by levying a split-rate tax at the single highest land value ratio of any municipality in PA.



The Mon Valley Works facilities pay among the lowest property taxes per acre for industrial land in the county.

The Mon Valley Works produces billions of dollars of steel annually, yet these facilities are assessed to be worth $14,500/acre in total. That's substantially less than most industrial property (as well as most homes and businesses) in the county and substantially less than other industrial property in the same communities.

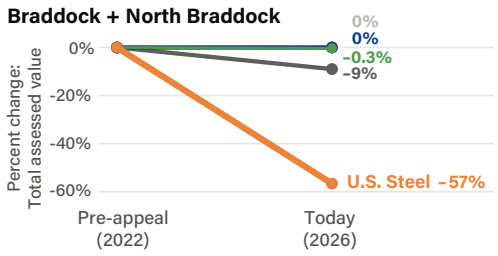


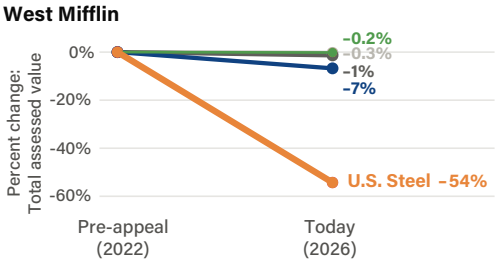
South Park (South Hills Landfill)
This is the only municipality with less valuable industrial land than Edgar Thomson. (It's still more valuable than Clairton Coke Works and Irvin Works.) The majority of this land is a landfill worth $5K/acre. The remainder of the industrial land in South Park is worth $82K/acre.

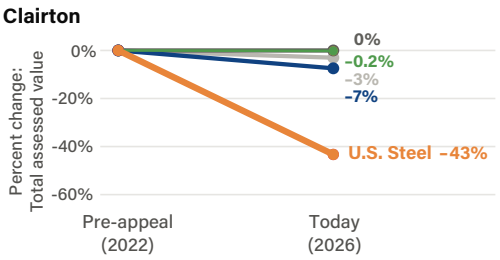
Data from Allegheny County Parcel assessments (2026) accessed via the Western PA Regional Data Center; analysis refers to all industrial class properties.

Vacant land in Allegheny County is worth more than the Mon Valley Works.

There are 615 vacant industrial parcels in Allegheny County's property records, occupying about 2,000 acres. In total they are worth **$14,777 per acre.** Across all three facilities and including 1050 Talbot Ave., the Mon Valley Works, one of the United States' largest active steel production facilities, is worth **$14,532 per acre.**







2022–2026 Property Value Change

U.S. Steel | Residential | Commercial | Industrial | Other

Recent appeals further shifted the tax burden to other property owners, especially homeowners.

For decades U.S. Steel has sought various legal means to reduce the amount of money it pays in property taxes and other fees. The most recent large-scale reduction in U.S. Steel's tax bill came during a wave of property assessment appeals in 2022–2023. U.S. Steel was not the only property owner to apply, but it was uncommonly active in seeking appeals — so much so that it filed the most appeals of any entity in the county, with 79 distinct parcels appealed in 2022 and 2023. The company settled a legal case to resolve the assessment, and received a massive reduction in the property value, making what was already some of the lowest-value industrial property worth even less on paper, and thereby substantially reducing their tax bill and increasing the tax burden on other property owners, with local taxing jurisdiction facing losses in revenue and left needing to increase millage rates to compensate.

Notes and Sources:
Data from Allegheny County Parcel assessments (2026) accessed via the Western PA Regional Data Center.
Total value per acre includes the sum of the building value and the land value according to 2026 assessment data.