

No. **33-07-OR**

## **AN ORDINANCE**

An Ordinance amending and supplementing the Allegheny County Code of Ordinances, Division 1, entitled "Administrative Code," through the creation of a new Article 808, entitled "Taxation," in order to provide a uniform mechanism for the establishment of rates of taxation within Allegheny County should the County's system of real property taxation be altered by the General Assembly to allow for County collection of taxes from sources other than real property.

**WHEREAS**, property tax reform remains an issue of great importance for Allegheny County's residents as well as its elected officials at the local, county and state levels; and

**WHEREAS**, the General Assembly is currently considering a variety of possible approaches to altering the property tax structure in the Commonwealth, many of which involve shifting a portion of the property tax burden to other types of taxation that may be collected at the County level, such as an income tax, sales tax, or other tax mechanisms; and

**WHEREAS**, the Administrative Code of Allegheny County currently requires that any ordinance that changes the rate of property taxation must be approved by at least two-thirds of the seated members of Allegheny County Council; and

**WHEREAS**, it is the desire of Allegheny County Council that the safeguards attending increases in the rate of property taxation should be equally applied to other taxes levied by the County, if any should be authorized by the General Assembly as part of a property tax reform package;

***The Council of the County of Allegheny hereby enacts as follows:***

### **SECTION 1.**

The Allegheny County Code of Ordinances, Division 1, entitled "Administrative Code," is hereby amended through the creation of a new Article 808, entitled "Taxation," and comprised of the following new section:

#### **Article 808 Taxation**

##### **§5-808.01. Tax Levies and Rates**

- A. The County shall, subject to applicable law, by ordinance adopted in the manner provided for in this Administrative Code, fix the rate of taxation on all subjects of taxation authorized

by law for the purpose of raising revenues necessary to pay for the operation of County governmental services and programs.

- B. Any ordinance which implements a new tax or which changes the rate of taxation on any subject of taxation authorized by law from the rate of taxation levied during the prior fiscal year shall be enacted only upon the affirmative vote of at least two-thirds (2/3) of the seated members of County Council.

**SECTION 2.      *Severability.***

***If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.***

***PRIMARY SPONSOR: COUNCIL MEMBER REA and PRESIDENT FITZGERALD***

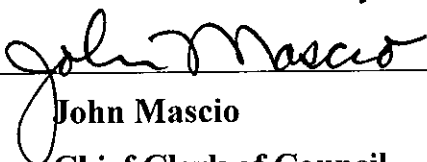
***CO-SPONSORS: COUNCIL MEMBERS GASTGEB, BURN, CALDWELL, DEFAZIO, DROZD, FAWCETT, FRAZIER, LESTITIAN, CLEARY, FINNERTY, MACEY, ROBINSON and VICE PRESIDENT MARTONI***

Enacted in Council, this 11<sup>th</sup> day of September, 2007,

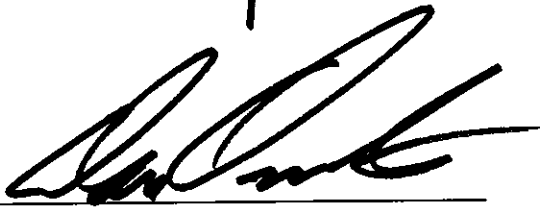
Council Agenda No. 3344-07

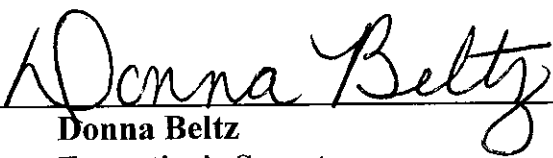


**Rich Fitzgerald**  
**President of Council**

Attest:   
**John Mascio**  
**Chief Clerk of Council**

Chief Executive Office September 21,, 2007

Approved:   
**Dan Onorato**  
**Chief Executive**

Attest:   
**Donna Beltz**  
**Executive's Secretary**