

Bill No. 3763-08

No. 10-08-OR

AN ORDINANCE

An Ordinance amending the Allegheny County Code of Ordinances, Division 4, entitled "Finances," Chapter 475, entitled "Taxation," Section 475-50.1, entitled "Homestead status reevaluation schedule," in order to clarify the ability of the Allegheny County Controller to provide information to the Chief Assessment Officer regarding properties which are partially exempted from taxation due to application of the homestead exemption under the terms of the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 P.S. §8581 *et. seq.*).

WHEREAS, the Homestead Property Exclusion Program Act, 53 P.S. §8581 *et. seq.*, permits governing bodies of political subdivisions to exclude from property taxation a fixed dollar amount of the assessed value of each homestead property located within the subdivision; and

WHEREAS, in order to ensure that the homestead exemption is properly applied to eligible properties, the Homestead Property Exclusion Program Act also requires that property owners must file an application for the homestead exemption, and establishes that the governing body of any County may adopt a schedule for review or reapplication for real property previously approved as homestead property;

WHEREAS, Allegheny County Council created a homestead exemption by enacting Ordinance No. 12-02 on April 2, 2002, currently codified at §475-47 of the Allegheny County Code of Ordinances; and

WHEREAS, under the terms of Ordinance No. 25-06, currently codified at §475-50.1 of the Allegheny County Code of Ordinances, Allegheny County Council created a schedule for review of existing homestead exemptions to ensure that the requirements of the Homestead Property Exclusion Program Act are still being met for each property to which the exemption is applied; and

WHEREAS, although the Homestead Property Exclusion Program Act and §475-50.1 vest responsibility for reevaluating homestead applications with the Chief Assessment Officer, neither precludes other County entities from providing information to the Chief Assessment Officer in order to aid in the reevaluation; and

WHEREAS, the Allegheny County Controller is uniquely situated to provide information to the Chief Assessment Officer regarding certain parcels, most notably those that are owned by taxpayers who, contrary to the provisions of the Homestead Property Exclusion Act, receive the homestead exemption on more than one property; and

WHEREAS, it is the desire of Council to clarify the Controller's ability to share this information with the Chief Assessment Officer;

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

SECTION 1.

The Allegheny County Code of Ordinances, Division 4, entitled "Finances," Chapter 475, entitled "Taxation," Section 475-50.1, entitled "Homestead status reevaluation schedule," is hereby amended as follows:

§475-50.1. Homestead status reevaluation schedule.

- A. For each property receiving the Act 50 homestead exemption, the Office of Property Assessment shall reexamine the conditions upon which the homestead status is accorded. Such reexamination may, at the discretion of the Chief Assessment Officer, include a physical inspection of the property at issue, a taxpayer's written verification of the continued applicability of the requirements of Act 50 to the homestead in question, or any other investigatory means deemed appropriate by the Chief Assessment Officer.
- B. The reexamination required under §475-50.1.A. shall be completed at the discretion of the Chief Assessment Officer, but in no case shall the reexamination take place less frequently than once every five years for each property to which the homestead exemption is applied.
- C. At any point in time at which the Allegheny County Controller becomes aware or reasonably believes that the homestead exemption is being incorrectly or improperly applied to one or more parcels within Allegheny County, the Controller shall immediately identify the parcel(s) and the foundation(s) for the Controller's conclusions to the Chief Assessment Officer. Such notice shall be provided in writing, and once notified, the Chief Assessment Officer may reexamine the parcel(s) identified in accordance with the provisions of this Section.
- CD. In the event that a property is found to be ineligible for the homestead exemption, in addition to any payments or penalties prescribed under the terms of the Homestead Property Exclusion Program Act, such exemption shall not be applied to that property in the current or future tax years. Taxpayers whose properties have been found to be ineligible for the exemption shall be afforded the opportunity to reapply for the exemption at any time, subject to the normal filing deadlines for each tax year.
- DE. Nothing in this Section shall be construed to create any private right of action for enforcement of its provisions or to authorize any person to file suit to recover damages or seek equitable relief for any violation of the terms of this Section.

SECTION 2.

In the event that a property owner corrects an application for the homestead exemption that contains incorrect or fraudulent information within 60 days of the date of final passage of this Ordinance, the Chief Assessment Officer shall immediately evaluate such application and discontinue the homestead exemption for any property that no longer meets the program requirements. The Chief Assessment Officer shall not attempt to recover payment of any amount in addition to the back taxes owed on any parcel if the owner of that parcel pays such back taxes within 60 days of the date of final passage of this Ordinance.

SECTION 3 . Severability.

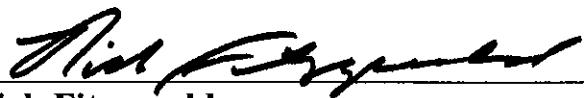
If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.

PRIMARY SPONSORS: COUNCIL MEMBER FINNERTY and PRESIDENT FITZGERALD

CO-SPONSORS: COUNCIL MEMBERS BURN, CLEARY, DEFAZIO, DROZD, ELLENBOGEN, FUTULES, GASTGEB, MACEY, MARTONI, MCCULLOUGH, REA, & ROBINSON

Enacted in Council, this 4th day of March, 2008,

Council Agenda No. 3763-08



Rich Fitzgerald
President of Council

Attest: John Mascio
John Mascio
Chief Clerk of Council

Chief Executive Office March 13, 2008



Dan Onorato
Chief Executive

Attest:



Donna Beltz
Executive's Secretary