

No. 25-08-OR

AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, (hereinafter referred to as "County") authorizing an extension of the filing of the 2007 Allegheny County Real Estate Tax Liens to October 31st, 2008.

WHEREAS, the County Commissioners established procedures for assessment, notice, time and place for payment, discount payment, time for delinquent payment, senior tax relief and for filing liens for delinquent payment; and,

WHEREAS, the County Controller (hereinafter referred to as the "Controller"), Mark Patrick Flaherty, the County Sheriff, (hereinafter referred to as the "Sheriff"), William P. Mullen, and the County Treasurer (hereinafter referred to as the "Treasurer"), John Weinstein, recognize the increased financial burdens on local taxpayers due to the economy and real estate market; and,

WHEREAS, the Controller, the Sheriff and the Treasurer, jointly, see the need to lessen the hardship faced by citizens and to assist to alleviate some of the financial pressures felt by the citizens of the County; and,

WHEREAS, the Controller, the Sheriff and the Treasurer find that an extension of the date for filing of the tax liens, allowing additional time for the payment of taxes without incurring additional penalties and fees will enhance the overall economic stability of the County, lessen the hardship to the citizens of the County and will not create an undue burden on the government; and,

WHEREAS, the Controller, the Sheriff and the Treasurer have established a Taxpayer Task Force with experts to develop a comprehensive report along with recommendations for filing tax liens and practical suggestions to assist taxpayers within sixty (60) days; and,

WHEREAS, the Controller, the Sheriff and the Treasurer, at this time, seek to extend the date for the filing of tax liens until October 31, 2008 for the unpaid taxes for the 2007 year, allowing for the receipt of the report with recommendations of the Task Force; and,

WHEREAS, Article IV, Section 2(m) of the Allegheny County Home Rule Charter authorizes County Council to enact an ordinance or resolution modifying or eliminating any department, agency or function that no longer meets the needs of the County's taxpayers, herein modifying a function; and,

WHEREAS, Allegheny County Council finds that an extension of the filing of the 2007 Allegheny County Real Estate Tax Liens to October 31st, 2008 is a proper temporary modification of the procedures followed by County government, that is in the best interest of the County's taxpayers and will enhance the overall economic stability of

the County, lessen the hardship to the citizens of the County and will not create an undue burden on the government.

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

SECTION 1. *Incorporation of the Preamble.*

The provisions set forth in the Preamble to this Ordinance are incorporated by reference in their entirety herein as findings of fact made by County Council.

SECTION 2. *Extend the Date for Filing 2007 Real Estate Tax Liens to October 1st, 2008.*

The date for filing Allegheny County 2007 Real Estate Tax Liens is hereby extended to October 31st, 2008. This extension is effective immediately.

SECTION 3. *Powers and Duties of County to Assess Property, Collect Taxes and File Liens for Delinquent Taxes Remains Unaffected.*

Nothing herein shall be construed or interpreted in any way as changing or modifying existing authorities or procedures established and practiced heretofore. All of the duties and responsibilities established to provide for the assessment, notice, payments, and filing of liens for delinquent payment shall be temporarily modified in accordance with the October 31st, 2008 date for this year only, providing for the payment of taxes for the previous year, however otherwise, shall remain in full force and effect for the following years.

SECTION 4. *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.*

SECTION 5. *Repealer. Any Resolution and Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Resolution.*

PRIMARY SPONSORS: CONTROLLER FLAHERTY, TREASURER WEINSTEIN, & SHERIFF MULLEN

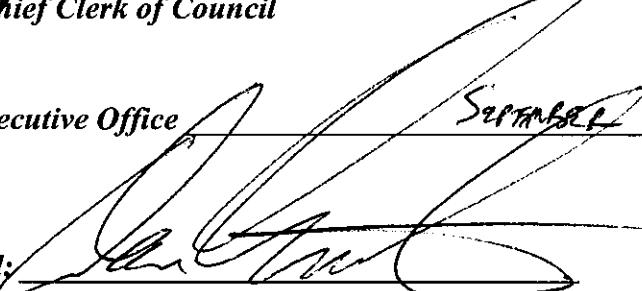
CO-SPONSORS: ALL MEMBERS OF COUNCIL

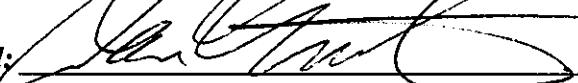
Enacted in Council, this 9th day of September, 2008.

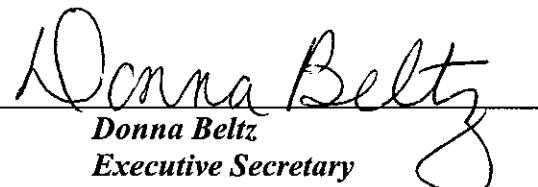
Council Agenda No. 4300-08

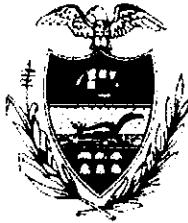

Rich Fitzgerald
President of Council

Attest: 
John Mascio
Chief Clerk of Council

Chief Executive Office  September 16, 2008.

Approved: 
Dan Onorato
Chief Executive

Attest: 
Donna Beltz
Executive Secretary



OFFICE OF THE CONTROLLER

COUNTY OF ALLEGHENY

MARK PATRICK FLAHERTY
Controller

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
(412) 350-4660
FAX: (412) 350-3006

GUY A. TUMOLO
Deputy Controller

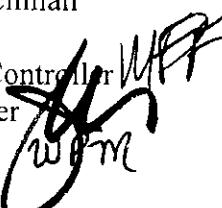
MEMORANDUM

TO: Michael Finnerty, Councilman

FROM: Mark Patrick Flaherty, Controller
John Weinstein, Treasurer
William Mullen, Sheriff

DATE: August 25, 2008

SUBJECT: **ORDINANCE TO EXTEND THE FILING DATE OF
2007 ALLEGHENY COUNTY REAL ESTATE TAXES**



We are requesting that the attached Ordinance be placed on the Agenda for the August 26th meeting of the Allegheny County Council.

The Ordinance is to authorize the extension of the date for the filing of tax liens until October 1, 2008 for the unpaid taxes for the 2007 year. A Taxpayer Task Force has been established, with experts to develop a comprehensive report along with recommendations for filing tax liens and practical suggestions to assist taxpayers within sixty days.

We recognize the increased financial burdens on local taxpayers due to the economy and real estate market. We hope to lessen the hardship and alleviate some of the financial pressures faced by citizens of Allegheny County by allowing additional time for the payment of taxes without incurring additional penalties and fees.