

## AN ORDINANCE

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending Ordinance No. 14-01, approved February 6, 2001, broadening the qualifications of the Longtime Senior Citizen Owner/Occupant Tax Relief Program, by providing for a thirty percent (30%) discount on the gross or face amount of Allegheny County real property taxes.

**WHEREAS**, the Board of Commissioners of Allegheny County adopted Ordinance No. 32066 on March 31, 1994, establishing a Longtime Senior Citizen Owner/Occupant Tax Relief Program pursuant to Act 77 of 1993; and

**WHEREAS**, the General Assembly enacted Act 85 of 2000 which amended the program by modifying the requirements for participation in the County's program and, subsequently, County Council enacted Ordinance No. 33-00 to amend the County's program accordingly; and

**WHEREAS**, County Council again amended the County's program by enactment of Ordinance No. 14-02 on February 6, 2001, to fully incorporate changes made in the General Assembly's enactment of Act 85 of 2000; and

**WHEREAS**, it is County Council's desire to increase the amount of the discount offered to Act 77 participants in Allegheny County by five percent (5%) in order to further offset increased property taxes within the County;

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

***Section 1. Amendment of Ordinance No. 14-01***

- A. Section 1, Subsection 2 of Ordinance No. 14-01 shall be amended as follows:

***Section 2. Special Tax Provision***

- (a) All eligible taxpayers in the County who are longtime owner/occupants of a principal residence shall be deemed a separate class of subjects of taxation and shall be entitled to the benefit of the Special Tax Provisions of this Article.
- (b) All eligible taxpayers in Allegheny County who are longtime owner/occupants shall be entitled to apply for and receive a discount of ~~twenty-five~~ thirty percent (~~25~~30%) on the gross or face amount of Allegheny County real property taxes then due and owing during a tax year on an eligible taxpayer(s) primary personal residence; and this discount shall not be in derogation of the allowable 2% discount permitted to all taxpayers for early payment.

- (c) All eligible taxpayers in Allegheny County who are longtime owner/occupants shall be entitled to pay the gross or face amount of Allegheny County real property taxes due and owing during any tax year in two (2) equal installment payments. The Treasurer shall establish the respective dates for all eligible taxpayers to make an installment payment of Allegheny County real property taxes.

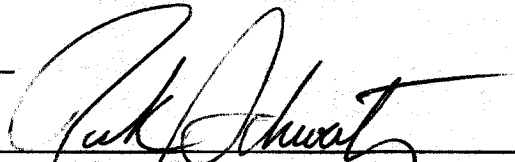
**SECTION 2.** *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

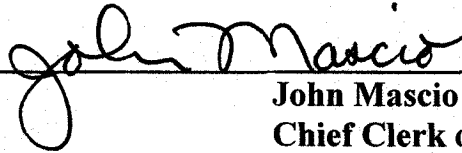
**SECTION 3.** *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*

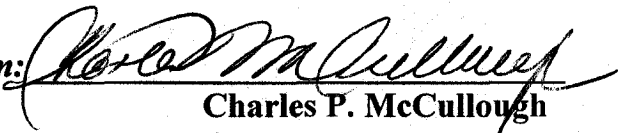
**SPONSORED BY COUNCIL MEMBERS FITZGERALD, DEFAZIO, FENTON, FONTANA, FRAZIER, JABBOUR, KENDRICK, MARTONI AND SCHWARTZ.**

Enacted in Council, this 16<sup>th</sup> day of December, 2003

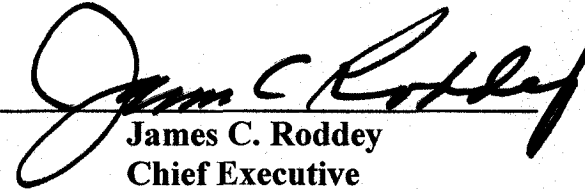
Council Agenda No. 1298-03

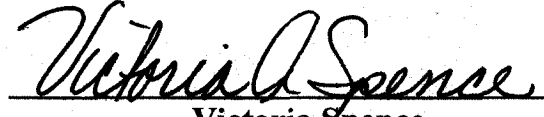
  
Rick Schwartz  
President of Council

Attest:   
John Mascio  
Chief Clerk of Council

Approved as to form:   
Charles P. McCullough  
County Solicitor

Chief Executive Office December 18, 2003

Approved:   
James C. Roddey  
Chief Executive

Attest:   
Victoria Spence  
Executive's Secretary