Bill No. 2194-05

No. 49-05-RE

RESOLUTION

A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, amending the New Home Construction/Improvement Program Resolution enacted May 23, 1996 by the Board of Commissioners of Allegheny County at Agenda Number 700-96, subsequently <u>amended</u> by Resolutions Nos. 22-00, 6-01, 61-02, and 04-04-RE, by providing for the continuation of the Allegheny County New Home Construction/Improvement Exemption Program.

WHEREAS, the New Home Construction Local Tax Abatement Act, Pa. Stat. Ann. Tit. 72 § 4754-1 et seq., otherwise known as Act 202, authorizes local taxing authorities to exempt new residential construction from real estate taxation for specific periods of time when the construction is located on unimproved residential property; and

WHEREAS, the Improvement of Deteriorating Real Property or Areas Tax Exemption Act, Pa. Stat. Ann. Tit. 72 § 4711-101 et seq., otherwise known as Act 42, authorizes local taxing authorities to exempt the assessed valuation of improvement of deteriorated properties from real estate taxation for specified amount and periods of time when the property is located in a deteriorated neighborhood; and

WHEREAS, on May 23, 1996, the Board of Commissioners of Allegheny County exercised the legal authority granted by Act 202 and Act 42 by formally adopting a resolution establishing the "New Home Construction/Improvement Exemption Program," an action which was confirmed through resolutions in 2000, 2001, 2002, and 2004 by Allegheny County Council to extend the deadline for the program; and

WHEREAS, in compliance with Resolution No. 04-04-RE, the County Manager has submitted a report to Council providing detailed information on the New Home Construction/Improvement Exemption Program; and

WHEREAS, Allegheny County Council finds that the continuation of the New Home Construction/Improvement Exemption Program will inure to the benefit of the citizenry of Allegheny County;

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

SECTION 1.

Section 8 of the New Home Construction/Improvement Program Resolution of May 23, 1996, adopted by the Board of Commissioners of Allegheny, and subsequently amended by Allegheny County Council, is hereby amended as follows:

SECTION 8. <u>EFFECTIVE DATE</u>

- A. The Improvement of Deteriorated Properties Abatement Program established pursuant to Act 42 in Section 3 of this Resolution shall commence January 1, 1996 and shall remain in effect until December 31, 2007.
- B. The New Home Construction Abatement Program established pursuant to Act 202 in Section 4 of this Resolution shall commence January 1, 1996 and shall remain in effect until December 31, 2007.
- C. Notwithstanding the above, any tax exemption granted in the final year of the term of either the Improvement of Deteriorated Properties Abatement Program or the New Home Construction Abatement Program shall expire even though the entire exemption period for improvements or new construction shall not have expired.

SECTION 2.

Except for the changes set forth in Section 1 above, all provisions of the New Home Construction/Improvement Program Resolution of May 23, 1996, as amended, shall remain in full force and effect.

SECTION 3.

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

SECTION 4.

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

SPONSORED BY COUNCIL MEMBER CLEARY

Enacted in Council, this 15th day of November, 2005
Council Agenda No. 2194-05 Ruh Fatt
Rich Fitzgerald
President of Council
Attest: John Muser
John Mascio Chief Clerk of Council
Chief Executive Office November 2, 2005
Approved: Dan Onorato
Chief Executive
Attest: Dana Bolts
Donna Beltz
Executive's Secretary