

Bill No. 2141-05

No. 49-05-0R

AN ORDINANCE

An Ordinance of the Allegheny County Council establishing a reapplication schedule for real property previously approved for property tax exclusion under the Homestead Property Exclusion Program Act (53 P.S. §8581 *et. seq.*).

WHEREAS, the Homestead Property Exclusion Program Act 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 and established \$10,000 as the amount of the exemption by enacting Ordinance No. 12-02 on April 2, 2002; and

WHEREAS, Allegheny County Council has never created a schedule for review or reapplication for the homestead exemption and the Allegheny County Property Assessment Office has accordingly never required that previously granted homestead exemptions be reevaluated for any property within the County; and

WHEREAS, properties have been and continue to be conveyed to new owners, and these conveyances in some cases render the conveyed property ineligible for the previously granted homestead exemption;

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

SECTION 1. Reapplication Requirement.

Any change in the ownership of any parcel of real property to which the homestead exemption has previously been applied shall render the homestead exemption inapplicable to that property, effective beginning in the tax year following the change of

the Property Assessment Office's ownership record. The exemption shall continue to be deemed to be inapplicable to the property until a new application is filed by the new property owner(s). The homestead exemption shall be reapplied to the property if evaluation of the new application indicates that the property meets the requirements of the Homestead Property Exclusion Program Act. The circumstances under which the reapplication requirement shall be imposed include, but are not limited to: conveyances of partial ownership interests in property to individuals who were previously listed among multiple owners of that property, any change to a listed owner's name, any change to a listed owner's taxing address, and removal of one or more individuals previously listed as an owner of the affected parcel.

SECTION 2. Application Filing Deadlines.

Nothing in this Ordinance shall be deemed to alter the deadlines established for filing applications for the homestead exemption.

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.

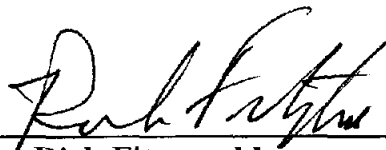
SECTION 4. Repealer.

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 MEMBER ROBINSON

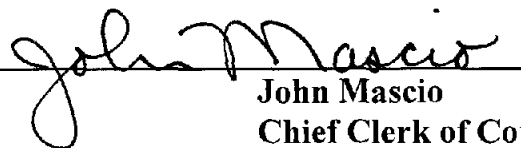
Enacted in Council, this 1st day of November, 2005

Council Agenda No. 2141-05



Rich Fitzgerald
President of Council

Attest:

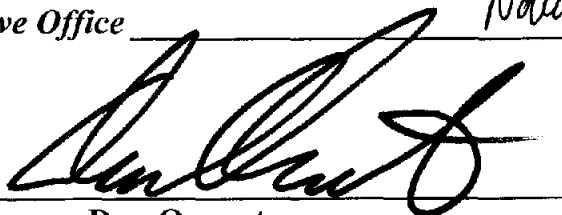


John Mascio
Chief Clerk of Council

Chief Executive Office

November 14, 2005

Approved:



Dan Onorato
Chief Executive

Attest:



Donna Beltz
Executive's Secretary