Bill No. <u>61-02</u>

## RESOLUTION

Resolution of the County of Allegheny, amending Resolution No. 22-00, approved December 15, 2000, entitled, "A resolution providing for the continuation of a program of temporary exemption from county real property taxes for new residential construction...", by providing for the continuation for an additional two (2) year period of a program of temporary exemption from county real estate taxes for new residential construction pursuant to the new Home Construction Local Tax Abatement Act, 72 p.s. section 4754-1 et seq. (act 202).

WHEREAS, 72 P.S. Section 4754-2 of the New Home Construction Local Tax Abatement Act, otherwise known as Act 202, authorizes local taxing authorities to exempt improvements to certain unimproved residential property; and

WHEREAS, the Board of Commissioners of Allegheny County, at its meeting of May 23, 1996, formally adopted the Resolution attached hereto and marked as Exhibit "A", hereinafter the "May 23, 1996 Resolution," and established a New Home Construction/Improvement Exemption Program on a County-wide basis; and

WHEREAS, the Council of Allegheny County adopted Resolution No. 22 at Council Agenda No. 0175 on December 5, 2000 extending the New Home Construction Local Tax Abatement Act (Act 202) until December 31, 2002; and

WHEREAS, the Council of Allegheny County finds that the continuation of the New Home Construction Local Tax Abatement Program (Act 202) will inure to the benefit of the citizenry of Allegheny County.

Be it resolved by the Council of Allegheny County as follows:

## SECTION 1 – EXTENSION OF ACT 202 TAX ABATEMENT FOR IMPROVEMENTS TO UNIMPROVED RESIDENTIAL REAL ESTATE FOR AN ADDITIONAL TWO (2) YEARS

Subsection B of Section 8 of the New Home Construction/Improvement Program Resolution of May 23, 1996 adopted by the Board of Commissioners of Allegheny County, and amended by Resolution No. 22-00 of the Council of Allegheny County is hereby deleted and the following is substituted in its place:

B. The New Home Construction Abatement Program under Act 202 shall commence on January 1, 1996 and shall remain in effect until December 31, 2004.

## **SECTION 2 – OTHER PROVISIONS UNCHANGED**

Except for the extension of time set forth in Section 1 above, all other provisions of the New Home Construction/Improvement Program Resolution of May 23, 1996, as amended by Council Resolution No. 22-00, 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 WAYNE FONTANA

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Council Agenda l	Vo. 02-1171	
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		James E. Simms President of Council
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Approved as to fo	rm: Serge the Janoc George Janoc	also
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Chief Executive (	office //ovember	13,2002.
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Approved:	James C. Roddey	
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