

Bill No. 0677-02

No. 12-02

## AN ORDINANCE

Requiring the County of Allegheny to create and implement a Homestead Exemption Program which exempts from property taxes the first \$10,000 of assessed value on all residential property within Allegheny County.

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

### *Section 1.*

Allegheny County shall create and implement a Homestead Exemption Program which exempts from property taxes the first \$10,000 of assessed value on all residential property within Allegheny County.

### *Section 2.*

The Homestead Exemption Program shall be administered by the County of Allegheny – Property Assessment Office and shall be administered pursuant to the requirements set forth in Act 50 of 1998, 53 P.S. Section 8581 et. seq.

### *Section 3.*

The Homestead Exemption program shall apply only to owner-occupied residential property.

### *Section 4.*

The effective date of the Homestead Exemption Program will be January 1, 2003.

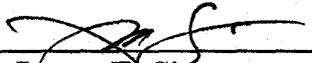
**SPONSORED BY COUNCIL MEMBERS FONTANA AND FITZGERALD**

**SECTION 5.** *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**SECTION 6.** *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*

Enacted in Council, this 2nd day of APRIL, 2002,

Council Agenda No. 0677-02

  
\_\_\_\_\_  
James E. Simms  
President of Council

Attest: John Mascio  
John Mascio  
Chief Clerk of Council

Approved as to form: Terrence McVerry  
Terrence McVerry  
County Solicitor

Chief Executive Office April 11, 2002.

Approved: James C. Roddey  
James C. Roddey  
Chief Executive

Attest: Victoria Spence  
Victoria Spence  
Executive's Secretary



# County of Allegheny

101 COURTHOUSE ♦ 436 GRANT STREET  
PITTSBURGH, PENNSYLVANIA 15219  
PHONE (412) 350-6500 ♦ FAX (412) 350-6512

**JAMES C. RODDEY**  
CHIEF EXECUTIVE

April 11, 2002

Members  
Allegheny County Council  
119 Courthouse  
436 Grant Street  
Pittsburgh, PA 15219

Dear Council Members:

I am writing to advise you of my intention to sign Bill Number 0677-02, an ordinance implementing a \$10,000 Homestead exemption for the 2003 tax year.

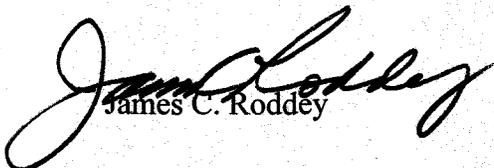
A Homestead exemption will give meaningful tax relief to those homeowners in Allegheny County who need it the most. Because property taxes are not based on an individual's ability to pay, low-income taxpayers often struggle to pay their property taxes as the values of their homes appreciate. A Homestead exemption eases the burden on these low-income homeowners. In addition, implementing this program in 2003 allows all homeowners the opportunity to apply for the exemption.

However, in order to provide tax relief to Allegheny County homeowners, we must be committed to reducing the size and cost of County government. We cannot repeat the mistakes of our predecessors by enacting politically popular tax cuts without cutting spending to pay for it. Consequently, when I propose my 2003 County Operating Budget in October of this year, I will reduce spending by at least \$16 million in order to offset the cost of a Homestead exemption. Since the majority of Council voted to enact a \$10,000 Homestead exemption, I would expect that same majority to join me in reducing spending to pay for it, even if that means eliminating or privatizing some non-essential functions.

As much as I want to provide significant tax cuts for homeowners in Allegheny County, my duty as Chief Executive requires me to reduce spending accordingly. I hope that the majority on Council will work cooperatively in making the difficult, but necessary, budget cuts to pay for this important program.

Thank you for your attention to this matter.

Sincerely,

  
James C. Roddey

OFFICE OF THE  
COUNTY COUNCIL  
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