

A RESOLUTION

A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, urging the Office of Property Assessment and the Allegheny County District Attorney to work cooperatively to identify and fully prosecute individuals who receive the homestead exemption from real property taxation through fraudulent or otherwise deceptive means, consistent with the terms of the Homestead Property Exclusion Program Act (53 P.S. §8581 *et. seq.*), also known as Act 50.

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

WHEREAS, Allegheny County Council created a homestead exemption by enacting Ordinance No. 12-02 on April 2, 2002, currently codified at §475-47 of the Allegheny County Code of Ordinances; and

WHEREAS, the Homestead Property Exclusion Program Act, at 53 P.S. §8584(h), also provides for penalties when a false application for an Act 50 exemption is filed, including the payment of back taxes plus interest, a penalty equal to 10% of the back taxes owed, and, upon conviction of knowingly filing a fraudulent application, a fine not to exceed \$2,500; and

WHEREAS, the homestead exemption, if applied to properties on the basis of incorrect or fraudulent applications, has the potential to deprive the County of revenues necessary to maintain services to its residents; and

WHEREAS, it is not currently known to what extent incorrect or fraudulent applications constitute the basis for homestead exemptions;

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

Section 1.

Council hereby requests that the Office of Property Assessment, the Allegheny County Treasurer, the Allegheny County Police, and the Allegheny County District Attorney work cooperatively to identify and fully prosecute individuals who receive the homestead exemption from real property taxation through fraudulent or otherwise deceptive means, or upon the basis of incorrect applications, consistent with the terms of the Homestead Property Exclusion Program Act (53 P.S. §8584(h)).

Section 2.

Council further requests that the Office of Property Assessments begin reviewing the status of all homestead exemptions immediately upon passage of this Resolution. In the event that this review indicates that a given property has had the exemption applied on the basis of a false or mistaken application, the Office of Property Assessments should immediately notify the Office of the Allegheny County Treasurer. The Office of the Treasurer should, in turn, notify the affected taxpayer of the findings of the Office of Property Assessments in writing, bill the affected taxpayer for any back taxes owed, together with any applicable interest and/or penalties owed, and permit the taxpayer 30 days to pay any back taxes and/or interest owed under the provisions of 53 P.S. §8584(h). In the event that the taxpayer fails to pay any back taxes and/or interest owed by the conclusion of the 30 day grace period, the Office of the Treasurer should forward its findings with regard to the taxpayer's homestead exemption to the Allegheny County Police for further investigation and, if appropriate, referral to the Office of the District Attorney for additional action.

Section 3.

Copies of this Resolution shall be transmitted to the Office of Property Assessment and the Office of the District Attorney.

Section 4. Severability. 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 Ordinance which shall be in full force and effect.


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

PRIMARY SPONSOR: COUNCIL PRESIDENT FITZGERALD

CO-SPONSORS: COUNCIL MEMBERS BURN, CLEARY, DeFAZIO, FINNERTY, FRAZIER, MACEY, ROBINSON, DROZD, AND MARTONI

Enacted in Council, this 26th day of September, 2006

Council Agenda No. 2763-06


Rich Fitzgerald
President of Council


Attest: 
John Mascio
Chief Clerk of Council

Chief Executive Office _____, 2006

Approved: _____
Dan Onorato
Chief Executive

Attest: _____
Donna Beltz
Executive's Secretary

I do hereby certify that the foregoing Resolution, duly engrossed and certified, was delivered by me to the Chief Executive for his approval or disapproval and that the Chief Executive failed to approve or disapprove the same, whereupon, it became law without his approval under the provisions of Section 311.07(E) of the Administrative Code of Allegheny County.


John Mascio
Chief Clerk of Council

Mascio, John
From: Mascio, John
Sent: Thursday, October 05, 2006 4:06 PM
To: Bob Macey; Brenda Frazier; Burn, Jr., James; Caldwell, Susan; Charles Martoni; Cleary, Joan; Dave Fawcett; david.fawcett@bipc.com; Drozd, Matt; Fawcett, Dave; Finnerty, Michael J.; Jan Rea; Jim Burn; Joan Cleary; John DeFazio; John Defazio; Macey, Robert J.; Martoni, Charles; Matt Drozd; Mike Finnerty; Nerone, Rich; Rich Fitzgerald; Susan Caldwell; Vince Gastgeb; Vince Gastgeb; William Robinson
Cc: Barker, Jared; Catanese, Joe; Liptak, Jennifer M
Subject: Bill Nos. 2762-06 and 2763-06 returned unsigned by the Chief Executive

Dear Members of Council,

This is to inform you that the following two bills:

Bill No. 2762-06, entitled, An Ordinance of the Allegheny County Council amending and supplementing the Allegheny County Code of Ordinances, Division 4, entitled "Finances," by creating a new §475-50.1, in order to establish a reevaluation schedule for real property previously approved for property tax exclusion under the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 P.S. §8581 et. seq.)."

Bill No. 2763-06, entitled, "A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, urging the Office of Property Assessment and the Allegheny County District Attorney to work cooperatively to identify and fully prosecute individuals who receive the homestead exemption from real property taxation through fraudulent or otherwise deceptive means, consistent with the terms of the Homestead Property Exclusion Program Act (53 P.S. §8581 et. seq.), also known as Act 50."

which were approved by Council on September 26, 2006, were delivered by me to the Chief Executive for his approval or disapproval, and having failed to approve or disapprove of the Legislation, they became law under the provisions of Section 311.07(E) of the Administrative Code.

Mr. Onorato did not provide a letter explaining his reasons for not signing the bills.

I will place a hard copy of this e-mail in your mail slots.

John Mascio