

Bill No. 1445-04

No. 04-04-RE

RESOLUTION

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 amended by Resolution No. 22-00 enacted December 15, 2000 by Allegheny County Council, amended by Resolution No. 6-01 enacted February 16, 2001, and amended by Resolution No. 61-02 enacted November 13, 2002; 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 specific 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 formally adopted a resolution establishing the "New Home Construction/Improvement Exemption Program," exercising the legal authority provided in Act 202 and Act 42 to establish a program of temporary exemptions or abatement; and

WHEREAS, Allegheny County Council acted to extend the New Home Construction/Improvement Exemption Program with the enactment of Resolution No. 22-00 on December 15, 2000; and made subsequent extensions of the Program through Resolution No. 6-01 enacted February 16, 2001 and Resolution No. 61-02 enacted November 13, 2002; 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; and

WHEREAS, Allegheny County Council finds that deliberations regarding further continuation of the New Home Construction/Improvement Exemption Program require information on the usage of the program on a quarterly basis.

The Council of the County of Allegheny hereby enacts 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 County, is hereby deleted and the following is substituted in its place:

SECTION 8. EFFECTIVE DATE

- 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, 2005.
- 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, 2005.
- 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. A new Section 9 shall be added to the New Home Construction/Improvement Program Resolution of May 23, 1996, adopted by the Board of Commissioners of Allegheny County as follows:

SECTION 9 REPORT TO COUNCIL

A report on the New Home Construction/Improvement Exemption Program shall be provided to County Council by the County Manager on or before December 1 of each year. Said report shall include the following:

- 1. The number of properties participating in the Improvement of Deteriorated Properties Abatement Program;
- 2. The location of properties participating in the Improvement of Deteriorated Properties Abatement Program;
- 3. The value of the exemption provided for the additional assessed valuation attributable specifically to the actual cost of improvements to the building unit;
- 4. The total value of all exemptions provided through participation in the Improvement of Deteriorated Properties Abatement Program for the current fiscal year and subsequent fiscal year;

5. The number of properties participating in the New Home Construction Abatement Program;
6. The location of properties participating in the New Home Construction Abatement Program;
7. The value of the exemption provided for the assessed valuation attributable to the actual cost of construction of the new residential unit;
8. The total value of all exemptions provided through participation in the New Home Construction Abatement Program for the current fiscal year and subsequent fiscal year; and
9. Recommendation to Council regarding the need for any appropriate amendments to the existing programs and recommendation regarding any extension of said programs.

Section 3. Except for the changes set forth in Sections 1 and 2 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 4. *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 5. *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 MEMBERS WAYNE FONTANA & C.L. JABBOUR

Enacted in Council, this 2nd day of MARCH, 2004

Council Agenda No. 1445-04

Rich Fitzgerald 3/3/04
Rich Fitzgerald
President of Council

Attest: John Mascio
John Mascio
Chief Clerk of Council

Chief Executive Office March 11, 2004

Approved: Dan Onorato
Dan Onorato
Chief Executive

Attest: Donna Beltz
Donna Beltz
Executive's Secretary