

**MOTION EXPRESSING THE SENSE OF COUNCIL OF ALLEGHENY COUNTY**

Urging the Pennsylvania General Assembly to consider amending the New Home Construction Local Tax Abatement Act, 72 P.S. §§4754-1 through 4754-6, also known as Act 202.

**WHEREAS**, Act 202 was originally drafted to create an incentive for building single family dwellings by creating a property tax exemption for individuals who built new homes that meet the statutory guidelines and who apply for the exemption in a timely fashion; and

**WHEREAS**, as currently drafted, Act 202 requires that the application for this exemption be filed between the time at which the builder's permit is issued to construct the home and the time at which the occupancy permit is issued for the new homeowner; and

**WHEREAS**, in some situations, particularly in cases in which developers build large numbers of homes simultaneously and then sell the homes after completion, the time window for filing the exemption application is either partially or completely expired by the time the new owner becomes aware of the exemption's existence; and

**WHEREAS**, the Allegheny County Office of Property Assessments (OPA) is increasingly often left in the position of denying untimely 202 applications filed by individuals who were not informed of the program and/or their eligibility for the exemption by the builders from whom they purchased their new home; and

**WHEREAS**, appeals of these denials are being taken to the Property Appeals and Assessment Review Board with increasing frequency, creating an administrative burden for that Board;

**NOW THEREFORE, IT IS MOVED, AND IT IS THE SENSE OF THE COUNCIL OF ALLEGHENY COUNTY**, that the deadline for filing applications for Act 202 exemptions should be refined such that new owners may file for an Act 202 exemption for the up to six months after occupancy of their new home or to the end of the calendar year in which the assume occupancy of their new home, whichever is longer.

**SPONSORED BY COUNCIL MEMBERS REA, CLEARY, BURN, FINNERTY, FRAZIER, DROZD, AND MARTONI**

In Council May 2, 2006.

Read and Approved.

Attest:

John Mascio  
John Mascio  
Chief Clerk of Council

Rich Fitzgerald  
Rich Fitzgerald  
President of Council

**Mascio, John**

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**From:** Mascio, John

**Sent:** Friday, May 05, 2006 8:42 AM

**To:** Gerald J. Lavalley; J. Barry Stout; Jane Orie; Jay Costa; Jim Ferlo (jferlo@pasenate.com); John Perzel; John Pippy; Robert J. Mellow; Robert Jubelirer; Sean Logan; Wayne Fontana (wfontana@pasenate.com); Anthony DeLuca; Dan Frankel; David Levdansky; Don Walko; Frank Dermody; Frank Pistella; Harry Readshaw; Jake Wheatley; John Maher; Joseph F. Markosek; Joseph Preston, Jr.; Kenneth Ruffing; Marc Gergely; Mark Mustio; Michael Diven; Mike Turzai; Nick Kotik; Paul Costa; Sean M. Ramaley; Shawn Flaherty ; Thomas C. Petrone; Tom Stevenson; Victor John Lescovitz

**Subject:** Bill No. 2461-06 - Motion of Allegheny County Council

At the Regular Meeting of Allegheny County Council held on May 2, 2006, Council unanimously approved Council Bill 2461-06 (attached), a Motion urging the Pennsylvania General Assembly to consider amending the New Home Construction Local Tax Abatement Act also known as Act 202.

Your attention to this Motion is requested.

John Mascio  
Chief Clerk  
Allegheny County Council

5/5/2006