



Allegheny County Council

County of Allegheny
436 Grant Street
Pittsburgh, PA 15219
Phone (412) 350-6490
Fax (412) 350-6499

Legislation Details (With Text)

File #: 8087-14 **Version:** 1 **Name:**

Type: Ordinance **Status:** Expired by Rule

File created: 2/14/2014 **In control:** Chief Clerk

On agenda: 2/18/2014 **Final action:**

Title: An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending the Allegheny County Code of Ordinances in order to decrease the amount of assessed value of each homestead and farmstead property within Allegheny County to be excluded from Allegheny County property taxation.

Sponsors: William Robinson

Indexes:

Code sections:

Attachments:

| Date | Ver. | Action By | Action | Result |
|-----------|------|---------------------------------|-------------------|--------|
| 2/26/2014 | 1 | Committee on Budget and Finance | Held in Committee | |
| 2/18/2014 | 1 | County Council | Referred by Chair | |

An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending the Allegheny County Code of Ordinances in order to decrease the amount of assessed value of each homestead and farmstead property within Allegheny County to be excluded from Allegheny County property taxation.

WHEREAS, the Homestead Property Exclusion Program Act, Pa. Cons. Stat. Ann. tit. 53, § 8581 et seq., hereinafter “Act 50 of 1998,” authorizes the governing body of a political subdivision to exclude a fixed dollar amount of the assessed value of each homestead and farmstead property within that political subdivision from property taxation; and

WHEREAS, acting pursuant to the legal authority granted under Act 50 of 1998, Allegheny County Council enacted a homestead and farmstead program, codified in Chapter 475 of the Allegheny County Code of Ordinances, as Article VII, §475-46 - § 475-50.1 entitled “Homestead and Farmstead Exclusion Programs,” which provides that the initial \$15,000 of the assessed value of any homestead or farmstead property shall be excluded from Allegheny County real property taxes and was subsequently amended by ordinance 17-13 to increase the exemption amount to the initial \$18,000; and

WHEREAS, the Homestead Property Exclusion Program is not restricted to an increase in the exclusion of a fixed dollar amount of the assessed value of each homestead and farmstead property; and

WHEREAS, last year, by increasing the amount of the Homestead Exemption, the County chose to forego over 26 million in revenue at over \$150,000 increase from the prior year; and

WHEREAS, the expenses to operate the County grow every year the County has only increased property taxes once in its history and property tax remains the County’s most stable source of revenue; and

WHEREAS, the current Controller has listed her top concerns as a chronically low General Fund Balance, increased debt obligations, and decreased state funding while urging caution along with prior

controllers over reliance on one-time revenue sources as a means of reaching our annual budget costs; and

WHEREAS, the Administration under the wisdom and guidance of the Chief Executive has demonstrated an innovative attempt to retain more revenue in the form of eliminating or reducing certain long standing property tax exemptions such as the New Home Construction exemption; and

WHEREAS, it is the desire of Allegheny County Council to continue this trend and to hold the line on property taxes, following the Chief Executive's reasoning, and decrease the amount of initial assessed value of each homestead and farmstead property to be excluded from Allegheny County property taxes in an attempt to raise needed revenue for the increasing cost of the operation of the County government;

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

SECTION 1. Increase of County Homestead Exclusion.

Section 475-47 of Article VII, entitled "Homestead and Farmstead Exclusion Programs," in Chapter 475 of the Allegheny County Code of Ordinances, is deleted in its entirety and the following substituted in its place:

There is hereby created and established an Act 50 of 1998, Homestead Exclusion, for all applicable Allegheny County properties. The initial ~~\$18,000~~ \$9,000 of the assessed value of any homestead property in Allegheny County shall be excluded from Allegheny County real property taxation.

SECTION 2. Decrease of County Farmstead Exclusion.

Section 475-48 of Article VII, entitled "Homestead and Farmstead Exclusion Programs," in Chapter 475 of the Allegheny County Code of Ordinances, is deleted in its entirety and the following substituted in its place:

There is hereby created and established an Act 50 of 1998, Farmstead Exclusion, for applicable Allegheny County properties. The initial ~~\$18,000~~ \$9,000 of the assessed value of any farmstead property in Allegheny County shall be excluded from Allegheny County real property taxation. The exclusion for farmstead property shall be in addition to any exclusion for homestead property for which the dwelling on the farm may qualify.

SECTION 3. Other Provisions Unaffected and Unchanged.

All other provisions of the County's Homestead and Farmstead Exclusion Programs as set forth in Article VII, §475-46 - § 475-50.1 of Chapter 475 of the Allegheny County Code of Ordinances shall remain in full force and effect as codified therein.

SECTION 4. Effective Date.

This Ordinance shall go into effect immediately.

SECTION 5. Severability.

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. Repealer.

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

PRIMARY SPONSORS: COUNCIL MEMBER ROBINSON

CO-SPONSORS: