



Allegheny County Council

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

Legislation Text

File #: 8089-14, Version: 1

A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, urging the General Assembly and Governor to amend 16 P.S. §6171-B(A)(4)(iii) to authorize the County to revise the eligibility standards for its program establishing Senior Citizen Relief from County real property taxes in order to render such standards consistent with those contained within the Commonwealth's Senior Citizens Rebate and Assistance Act eligibility guidelines.

WHEREAS, in 2000 and pursuant to the authorization granted at 16 P.S. §6171-B(A)(4)(iii), Allegheny County established a property tax relief program for senior citizens called the Senior Citizen Relief program, currently codified at Chapter 475, Article V of the Allegheny County Code of Ordinances; and

WHEREAS, under the terms of 16 P.S. §6171-B(A)(4)(iii), the County's program is to be modeled after the Commonwealth's Senior Citizens Rebate and Assistance Act, formerly codified at 72 P.S. §4751-1 *et. seq.*, with participation expressly limited to persons whose income as defined by the Act does not exceed \$30,000; and

WHEREAS, in 2006 - and subsequent to the enactment of 16 P.S. §6171-B(A)(4)(iii) - the provisions of the Senior Citizens Rebate and Assistance Act were superseded by the provisions of the Commonwealth's Taxpayer Relief Act, 53 P.S. §6926.101, *et. seq.*; and

WHEREAS, the new provisions of the Taxpayer Relief Act authorize property tax relief in 2006 and all subsequent tax years for eligible senior citizen taxpayers whose income does not exceed \$35,000, 53 P.S. §6926-1304(a)(2)(i); and

WHEREAS, it is the desire of Council to render the income eligibility requirements for the County program identical to those of the Commonwealth's program in order to avoid confusion and unnecessary tax calculation burdens for the County's senior citizen population; and

WHEREAS, in order to accomplish this change, the current income eligibility requirement found at 16 P.S. §6171-B(A)(4)(iii) must be changed to allow individuals whose income does not exceed \$35,000 to participate;

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

Section 1.

The General Assembly and Governor are hereby urged to amend 16 P.S. §6171-B(A)(4)(iii) with all deliberate speed in order to authorize the County to revise the income eligibility standards for its program

establishing Senior Citizen Relief from County real property taxes such that individuals whose income does not exceed \$35,000 may participate.

Section 2.

Upon final approval, copies of this resolution shall be forwarded to the Allegheny County delegation to the General Assembly and the Office of the Governor.

Section 3. 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 Resolution, which shall be in full force and effect.

Section 4. 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 Resolution.

PRIMARY SPONSOR: COUNCIL MEMBER MACEY

CO-SPONSORS: