



# Allegheny County Council

County of Allegheny  
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## Legislation Text

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**File #: 8228-14, Version: 1**

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A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, urging the Pennsylvania General Assembly to enact a with all deliberate speed an act authorizing the governing bodies of counties of the second class to provide by ordinance for the implementation of tax provisions to allow for a property tax freeze for qualifying senior citizens.

**WHEREAS**, Allegheny County, a county of the second class, has a large senior citizen population who are living on fixed incomes and who have voiced extreme concern regarding their ability to meet the tax increases created by the recent court-ordered reassessment; and

**WHEREAS**, the Allegheny County property tax reassessment has caused many of these seniors to see a dramatic increase in their property taxes while their current levels of income often leave them without the resources to cover this sudden increase and place them in jeopardy of losing their homes; and

**WHEREAS**, Council seeks to protect the general welfare of its aging population with the ability to enact legislation to allow for forgiveness of real property tax liability of certain low-income senior citizens attributable to fluctuating tax rate increases brought on by property reassessments; and

**WHEREAS**, section 2(b)(ii) of Article VIII of the Constitution of Pennsylvania allows for such relief but only if it is granted to the County by act of the General Assembly; and

**WHEREAS**, the Pennsylvania Constitution, Article VIII, §2(b)(ii) empowers the General Assembly to establish a class of subjects of taxation based on age or poverty which are determined to be in need of tax exemption or of special tax provisions, and for any such class, grant exemptions, or make special tax provisions; and

**WHEREAS**, based on this constitutional provision, the General Assembly opted to grant the City of Philadelphia the authority to enact a Senior Tax Freeze, see 72 P.S. §§ 4751-21 and 4751-22; and

**WHEREAS**, many seniors in Allegheny County living on the edge of poverty do not qualify for the Senior Tax Abatement but would benefit from a senior tax freeze such as the one enacted in Philadelphia; and

**WHEREAS**, it is the judgment of Council that it would be in the best interests of both the County and its residents to enact legislation similar to 72 P.S. §§ 4751-21 and 4751-22, in order to allow counties of the second class to enact tax programs in accordance with the Assembly's determination that "there are persons within cities of the first class of this Commonwealth whose incomes are such that the governing bodies of cities of the first class may decide that the imposition of the full amount of real estate taxes on these persons deprives them and their dependents of the bare necessities of life and having further determined that poverty is a relative concept inextricably joined with actual income, the number of persons dependent upon such income and the unlikelihood of a taxpayer being able by reason of age to increase that income it is deemed to be a matter of public policy to provide special tax provisions for that class of persons designated in this act within cities of the first class to enable governing bodies of cities of the first class to by ordinance relieve their economic burden"; and

**WHEREAS**, many other counties have also enacted a similar exemption from real property tax for

their senior citizens within states such as Illinois, New Jersey, Tennessee; and

**WHEREAS**, it is further the judgment of Council that the enactment of such a program would give the County's senior citizens much needed peace of mind by protecting low-income seniors from increases in taxes from property reassessments, which could place them in a position of having to relinquish their homes and further push them into poverty and greater reliance on government assistance due to the often inconsistent fluctuations that inevitably result from annual property reassessments;

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

***Section 1. Incorporation of the Preamble.***

The provisions set forth in the preamble to this resolution are incorporated by reference in their entirety herein.

***Section 2.***

Council urges the Pennsylvania General Assembly to enact a with all deliberate speed a statutory authorization for the governing bodies of counties of the second class to provide by ordinance for the implementation of tax provisions allowing for a property tax freeze for qualifying senior citizens, similar to that already enacted for counties of the first class at 72 P.S. §§ 4751-21 and 4751-22.

***Section 3.***

***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.***

***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 SPONSORS: COUNCIL MEMBER HEIDELBAUGH***

***CO-SPONSORS:***