

Legislation Text

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A Resolution of the Council of Allegheny County, Pennsylvania amending Resolution No. 24-14-RE to expand the "Three Crossings" LERTA District in the City of Pittsburgh to include six (6) additional parcels

Whereas, Pennsylvania's Local Economic Revitalization Tax Assistance Act, Pa. Stat. Ann. tit. 72, § 4722 *et seq.*, (1995), as amended, (hereinafter referred to as "LERTA") authorizes local taxing authorities to enact a program whereby any increases in the assessed valuation of real property for the assessment and levying of real property taxes that is attributable to improvements made by the owner of an industrial, commercial, and other business property located within the geographic confines of a local taxing authority area determined to be deteriorating can be temporarily exempted based upon a schedule establishing the portion of the assessed valuation of the improvements to be exempted within a particular year after the improvements have been made; and

**Whereas**, on September 9, 2014, at the request of the City of Pittsburgh, Allegheny Council enacted Resolution 24-14-RE establishing a LERTA program exempting increases in assessed valuation resulting from improvements made to industrial, commercial, and other business property within the Three Crossings LERTA District from County real property taxation; and

Whereas, Oxford Development Company ("Developer") has requested that the County amend Resolution No. 24-14-RE to include six (6) additional parcels in the Three Crossings LERTA District so that any increases in assessed valuation resulting from improvements made to industrial, commercial, and other business property on these six (6) parcels would also be exempt from County real property taxation; and

Whereas, the Council of the County of Allegheny finds that inclusion of these six additional parcels described below as part of the Three Crossings LERTA District would contribute to the general welfare of the citizens of Allegheny County by spurring economic activity and development.

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

#### Section 1. <u>Incorporation of Preamble</u>.

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

## Section 2. <u>Expansion of Three Crossing LERTA District.</u>

Section 3 of Resolution No. 24-14-RE is deleted in its entirety and the following is substituted in

its place:

Section 3 Inasmuch as the City, by and through its City Council, pursuant to public hearing, has determined that a specific area of the City of Pittsburgh, constitutes a "Deteriorated Area" within the purview of LERTA, County Council does hereby determine as a fact that the industrial, commercial, and other business property located within the geographic area or region within the City of Pittsburgh, as bounded and described in Exhibit A, which includes new parcels 25-J-160, 25-J-51, 25-J-49, 25-J-47, 25-J-182, 25-J-43 and is attached hereto, satisfy the criteria set forth in Section 4725 of LERTA and collectively constitute a "Deteriorated Area" for purposes of this Resolution.

## Section 3. <u>Effect on Other Provisions in Resolution No. 24-14 RE</u>

Except as provided for in Section 3 above, all other provisions of Resolution No. 24-14-RE enacted September 9, 2014 shall remain in full force and effect.

## Section 4. <u>Severability</u>.

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. <u>Repealer</u>.

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.