

Legislation Text

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A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, amending the New Home Construction/Improvement Program enacted May 23, 1996 by the Board of Commissioners of Allegheny County at Agenda No. 700-96, subsequently amended by Resolutions Nos. 22-00, 6-01, 61-02, 04-04-RE, 49-05-RE, 07-08-RE, 25-09-RE, 30-11-RE and 6-14-RE by providing for the continuation of the Allegheny County Improvement of Deteriorated Properties Abatement Program.

Whereas, the Improvement of Deteriorating Real Property or Areas Tax Exemption Act, Pa. Stat. An. Tit. 72 §4711-101, *et seq.*, authorizes local taxing authorities to exempt the assessed valuation of improvement of deteriorated properties from real estate taxation for specified amount and periods of time when the property is located in a deteriorated neighborhood; and

Whereas, on May 23, 1996, the Board of Commissioners of Allegheny County exercised the legal authority granted by Act 42 by adopting a resolution establishing, *inter alia*, the "Improvement of Deteriorated Properties Abatement Program," a program that was continued through resolutions enacted in 2000, 2001, 2002, 2004, 2005, 2008, 2009, 2011 and 2014 by Allegheny County Council; and

Whereas, when extending the Act 42 Improvement of Deteriorated Properties Abatement Program in 2014, the Council opted to increase the maximum value of the improvements eligible for the exemption from \$36,009 to \$66,000, consistent with applicable Commonwealth Law; and

Whereas, it is the desire of Council to extend the Act 42 Improvement of Deteriorated Properties Abatement Program with the exemption limits established in 2014 for an additional two years;

The Council of County of Allegheny hereby resolves as follows:

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

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

Section 2. <u>Amendment of Home Improvement Program Resolution</u>

Section 8 of the New Home Construction/Improvement Program Resolution of May 23, 1996, adopted by the Board of County Commissioners of Allegheny County, and most recently amended and extended by Resolution 06-14-RE, is hereby amended as follows:

Section 8. <u>EFFECTIVE DATE</u>

- A. The Improvement of Deteriorated Properties Abatement Program established pursuant to Act 42 in Section 3 of this Resolution shall commence January 1, 1996, and shall remain in effect until December 31, 2015 2017.
- B. The New Home Construction Abatement Program established pursuant to Act 202 in Section 4 of this Resolution shall commence January 1, 1996, and shall remain in effect until December 31, 2015.
- C. Notwithstanding the above, any tax exemption granted in the final year of the term of either the Improvement of Deteriorated Properties Abatement Program or the New Home Construction Abatement Program shall expire even though the entire exemption period for improvements or new construction shall not have expired.
- D. Any tax abatement granted under the Improvement of Deteriorated Properties Abatement Program shall continue for two calendar years, regardless of the date on which the program expires.

Section 3. <u>Full Force and Effect</u>

Except for the changes set forth in Section 2 above, all provisions of the Improvement of Deteriorated Properties Abatement Program 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.