



Allegheny County Council

County of Allegheny
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Legislation Text

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A resolution amending Ordinance 6-14-RE in order to provide a full two year term for exemptions from County real property taxation under the terms of the Allegheny County New Home Construction Exemption Program, otherwise known as Act 202 enacted May 23, 1996 by the Board of Commissioners of Allegheny County.

Whereas, the New Home Construction Local Tax Abatement Act, Pa. Stat. Ann. Tit. 72 §4754-1 et seq., otherwise known as Act 202, authorizes local taxing authorities to exempt new residential construction from real estate taxation for specific periods of time when the construction is located on unimproved residential property; and

Whereas, on May 23, 1996, the Board of Commissioners of Allegheny County exercised the legal authority granted by Act 202 by formally adopting a resolution establishing the “New Home Construction/Improvement Exemption Program,” and legislatively extended the term of these programs in 2000, 2001, 2002, 2004, 2005, 2008, 2009, 2011 and 2014 creating a history of nearly fifteen years of granting a full two-year abatement pursuant to Acts 202 and 42; and

Whereas, failure to renew the Act 202 exemption program on or before December 31st will create a situation in which over 970 taxpayers will receive the exemption for less than the two years granted to other individuals who applied during the same term creating an inequitable situation favoring one group of taxpayers over another; and

Whereas, in the event that the Act 202 exemption program is not extended beyond the current expiration date of December 31, 2015, it is the desire of Council to ensure that all participants receive the benefit of the exemption for a full two years;

The Council of 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 as set forth in their entirety herein.

Section 2. Amendment of New Home Construction/Improvement Program Resolution; Term

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

Section 8. EFFECTIVE DATE

- 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.
- 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. Any tax exemption granted under the New Home Construction Exemption Program shall continue for two calendar years, regardless of the date on which the program expires.

Section 3. Full Force and Effect

Except for the changes set forth in Section 2 above, all provisions of the New Home Construction Exemption Program shall remain in full force and effect.

Section 4. 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 5. 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.