



# Allegheny County Council

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## Legislation Text

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**File #:** 10037-17, **Version:** 1

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An Ordinance of the Council of Allegheny County, Pennsylvania amending Ordinance No. 23636, as previously amended, to expand the boundaries of a certain geographic area within Moon Township known as the Thorn Run Transportation Development District, previously determined to be a “Deteriorating Area” under the Local Economic Revitalization Tax Assistance Act, and to extend the time period during which any owner of a property within the Deteriorating Area may apply to and receive a temporary exemption from increases in County real estate taxes due to increased or additional assessed valuation attributable to the actual costs of construction, reconstruction or the improvements made to the property to April 29, 2026.

**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 construction, reconstruction, or 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 a deteriorating area can be temporarily exempted based upon a schedule establishing the portion of the assessed valuation of the construction, reconstruction, or improvements to be exempted within a particular year after the construction, reconstruction, or improvements have been made; and

**Whereas**, on October 15, 1987, the then-Board of Commissioners of Allegheny County enacted an ordinance designated as Ordinance No. 23636, hereinafter “the Ordinance,” establishing a LERTA program providing for temporary exemption from County real estate taxes due to increases in assessed valuation resulting from construction, reconstruction, or improvements made to industrial, commercial, and other business property located within the boundaries of a certain geographic area of Moon Township known as the Thorn Run Transportation Development District, hereinafter “the Transportation Development District;” and

**Whereas**, the Ordinance, as well as similar LERTA legislation enacted in 1987 by Moon Township, hereinafter “the Township,” and the Moon Area School District, hereinafter “the School District,” have been utilized by the Moon Transportation Authority, hereinafter “the MTA,” to fund various transportation infrastructure projects within the Transportation Development District; and

**Whereas**, the MTA’s transportation infrastructure projects within the Transportation Development District have spurred significant economic development within and around the Transportation Development District resulting in increased tax revenue to the County, Township, and School District; and

**Whereas**, the Ordinance has been amended on several occasions, most recently, by Ordinance No. 25-07-OR enacted by this Council on June 19, 2007, in order to extend the term of Ordinance to December 31, 2021; and

**Whereas**, the MTA is desirous of expanding its roadway development program undertaken pursuant to the LERTA legislation enacted by the County, Township and School District to enable further development within currently undeveloped and/or underdeveloped areas adjacent to the existing Transportation Development District by upgrading the intersection of Ewing Road and Cherrington Parkway to handle greater traffic volume and by extending Port Vue Drive to Stevenson Mill Road to complete the Business Route I-376 parallel arterial (the Stevenson Mill Road Extension); and

**Whereas**, the additions to the Transportation Development District of largely undeveloped and/or underdeveloped land immediately to the south (across Ewing Road) and to the northwest (along Rouser Road and Port Vue Drive, across University Boulevard and along Stevenson Mill Road and Moon Clinton Road to Becks Run Road) will permit the two above-referenced projects to proceed, thus stimulating significant new commercial development and enhancing the tax bases of the County, Township and the School District; and

**Whereas**, the completion of the two above-referenced projects, including their funding, requires that the Ordinance, as amended, be amended as follows: (1) to expand the geographic area of the Transportation Development District to make more industrial, commercial, and other business properties potentially eligible to receive a temporary exemption from increases in County real estate taxes due to increased or additional assessed valuation attributable to the actual costs of construction, reconstruction, or the improvements made to the property within the Transportation Development District and (2) to extend the time period during which any owner of a property within the expanded Transportation Development District may apply to and receive a temporary exemption from increases in County real estate taxes due to increased or additional assessed valuation attributable to the actual costs of construction, reconstruction, or the improvements made to the property to April 29, 2026; and

**Whereas**, the Township and the School District have amended their respective LERTA ordinance/resolution to provide for an expansion of the geographic area of the Transportation Development District to make more industrial, commercial, and other business properties potentially eligible to receive a temporary exemption from increases in Township and School District real estate taxes due to increased or additional assessed valuation attributable to the actual costs of construction, reconstruction, or the improvements made to the property within the Transportation Development District and to extend the term of their respective LERTA programs to April 29, 2026; and

**Whereas**, County Council finds that the amendment of the Ordinance in order to: (1) to expand the geographic area of the Transportation Development District to make more industrial, commercial, and other business properties potentially eligible to receive the County's temporary exemption of real estate taxes due to increases in assessed valuation resulting from construction, reconstruction, or improvements and (2) to extend the time period during which any owner of a property within the expanded Transportation Development District may apply to and receive a temporary exemption from increases in County real estate taxes due to increased or additional assessed valuation attributable to the actual costs of construction, reconstruction or the improvements made to the property to April 29, 2026 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 enacts as follows:***

***SECTION 1.        Incorporation of the Preamble.***

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

**SECTION 2.      Expansion of Boundaries of Deteriorating Area Constituting The Transportation Development District.**

A. Section 2 of the Ordinance entitled “BOUNDARIES” is deleted in its entirety and the following is substituted in its place:

**SECTION 2. BOUNDARIES**

Inasmuch as the Board of Supervisors of Moon Township and the School Board of the Moon Area School District, pursuant to public hearing, have determined that a specific area of Moon Township 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 Moon Township, as bounded and described in the document attached hereto and marked as “Amended Exhibit A,” which has been expanded from its original configuration to include the additional parcels of land specifically listed on the document attached hereto and marked as “Exhibit A-1,” satisfy the criteria set forth in Section 4725 of LERTA and collectively constitute a “Deteriorating Area” for purposes of this Ordinance.

B. Section 3 of the Ordinance entitled EXEMPTION is amended in part to provide that all references herein to Exhibit A shall now refer to “Amended Exhibit A.”

**SECTION 3.      Term of Ordinance Extended to April 29, 2026.**

Subsection (1) of Section 13 of the Ordinance entitled EFFECTIVE DATE is deleted in its entirety and the following is substituted in its place:

**SECTION 13. EFFECTIVE DATE**

(1) The provisions of this Ordinance shall become effective on January 1, 1987 and shall impact upon all property within the Deteriorating Area as described in “Amended Exhibit A” for which building permits are issued after the aforementioned effective date; provided however, that any taxpayer who shall have applied for and received a building permit from the Township during the calendar year beginning January 1, 1986, and who shall furnish satisfactory evidence of

such issuance or proof of completion of construction, reconstruction or improvement to the Board no later than December 31, 1987, shall be entitled to receive an exemption from County real estate taxes for the term equal to the term of the exemption previously granted under the Ordinance of the Township and the Resolution of the School District remaining on January 1, 1988. This Ordinance shall continue in effect until April 29, 2026; provided however, that in the event that a building permit for eligible “construction,” “reconstruction,” and “improvement” issued prior to April 29, 2026, the property for which a building permit was so issued shall be eligible for an exemption in accordance with the Ordinance as long as the contribution of the exemption is being used for MTA transportation infrastructure projects authorized by the County, Township and School District.

**SECTION 4. Other Terms and Conditions Unaffected.**

All other terms and conditions set forth in the Ordinance, as previously amended, shall remain in full force and effect.

**SECTION 5. Necessary Implementing Agreements Authorized.**

If required, the proper officials of the County are hereby authorized to enter into any and all necessary agreements with the Township and the School District to implement or carry out the provisions and purposes of this Ordinance, including but not limited to, any intergovernmental cooperation agreement pursuant to the Intergovernmental Cooperation Act, 53 P.C.S.A. § 2301 *et seq.* All agreements, including any intergovernmental cooperation agreement, shall be subject to review and approval as to form by the County Solicitor.

**SECTION 6. Effective Date.**

*This Ordinance will enter into effect immediately, upon approval by the Chief Executive.*

**SECTION 7. Severability.** *If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.*

**SECTION 8. Repealer.** *Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.*