

Allegheny County Council

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Legislation Text

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A Resolution of the Council of Allegheny County, Pennsylvania, terminating, subject to certain exceptions, Council Resolution No. 57-03-RE, which authorized the County to provide for a program of temporary exemption from increases in Allegheny County real property taxes attributable to improvements consisting of repairs, construction, or reconstruction made to industrial, commercial or business properties in a certain area of the Township of South Fayette under the Local Economic Revitalization Tax Assistance Act, as amended.

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, acting pursuant to LERTA, the Board of Commissioners of the Township of South Fayette (the Township) and the School Board of the School District of South Fayette (the School District) each enacted in 2003 temporary exemption programs for industrial, commercial, and other business properties located within certain areas of the Township determined to be deteriorating areas; and

Whereas, the Township requested the County of Allegheny to enact a similar LERTA program of temporary exemption from increases in Allegheny County real property taxes attributable to improvements made to industrial, commercial, and other business properties located with the deteriorating areas of the Township; and

Whereas, on November 5, 2003, County Council acceded to the Township's request and enacted its Resolution No. 57-03-RE providing for a LERTA program of temporary exemption from increases in Allegheny County real property taxes attributable to improvements made to industrial, commercial, and other business properties located with the deteriorating areas of the Township (the County South Fayette LERTA Program); and

Whereas, Resolution No. 57-03-RE establishing a County LERTA program for improvements made to industrial, commercial, and other business properties located within the deteriorating areas of the Township did not provide for a date on which the County South Fayette LERTA Program would terminate; and

Whereas, the County's Department of Economic Development (DCED) has recommended that the County South Fayette LERTA Program should be ended because the original objectives set forth in Resolution No. 57-03-RE of spurring economic activity and promoting improvement in the housing stock and business and commercial property within the deteriorated areas of the Township have been fulfilled; and

Whereas, County Council accepts the DCED's recommendation and wishes to bring the County South Fayette LERTA Program to an orderly conclusion.

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. Repeal of Council Resolution No. 57-03-RE.

- (a) Except as otherwise provided for in subsections (b) and (c) below, Council Resolution No. 57-03-RE establishing the County South Fayette LERTA Program is hereby repealed as of the Effective Date of this Resolution.
- (b) If a Property Owner submits a request for temporary exemption from increases in Allegheny County real property taxes attributable to improvements made to industrial, commercial, and other business properties located with the deteriorating areas of the Township prior to the Effective Date of this Resolution that complies with the requirements of Council Resolution No. 57-03-RE, then the Property Owner shall receive the temporary exemption for that property for the full term of the exemption period as provided for in Resolution No. 57-03-RE.
- (c) The four properties listed on the document attached hereto as Exhibit A which have qualified for and are presently receiving a temporary exemption from increases in Allegheny County real property taxes attributable to improvements made by their Property Owners pursuant to County South Fayette LERTA Program established by Council Resolution No. 57-03 -RE shall continue to receive their temporary exemption on a declining basis for the remaining term of that property's exemption as stated in Exhibit A.

SECTION 3. Effective Date

This Resolution shall enter into effect immediately either upon the date of its approval in writing by the Chief Executive or, if not approved in writing by the Chief Executive, in accordance with § 5 - 311.07 D of the County's Administrative Code (the "Effective Date").

- 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.