



# Allegheny County Council

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## Legislation Text

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An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, repealing Chapter 475, Article V entitled “Senior Citizen Relief” of the Allegheny County Code of Ordinances, and amending Chapter 475, Article VI entitled “Property Tax Relief Program,” Section 475-40, to expand the definition of “Eligible Taxpayer” to include certain trusts and expand the definition of “Longtime Owner/Occupant” to include a property owner who has owned and occupied any dwelling place within Allegheny County as a principal residence and domicile for at least 10 consecutive years, amending Chapter 475, Article VI, Section 475-41.B to limit the real estate tax discount that may be received by an Eligible Taxpayer to \$650.00, and amending Chapter 475, Article VI, Section 475-42 to state that applications are to be submitted to the Office of the Treasurer and to provide for County Council to increase the maximum household income of an Eligible Taxpayer by Resolution if the same is raised by law of this Commonwealth.

**Whereas**, the Board of Commissioners of Allegheny County adopted Ordinance No. 32066 on March 31, 1994, establishing a Longtime Senior Citizen Owner/Occupant Tax Relief Program pursuant to Act 77 of 1993 (“Act 77”); and

**Whereas**, the General Assembly enacted Act 85 of 2000, which amended the program by modifying the requirements for participating in the County’s program and, subsequently, County Council enacted Ordinance No. 33-00 to amend the County’s program accordingly; and

**Whereas**, County Council again amended the County’s program by the enactment of Ordinance No. 14-01 on February 6, 2001, to fully incorporate changes made in the General Assembly’s enactment of Act 85 of 2000; and

**Whereas**, due to an error in the process of codifying County Ordinances, the provisions of Ordinance No. 33-00 and Ordinance No. 14-01 were codified under two (2) separate Articles of Chapter 475, Article V and Article VI, respectively; and

**Whereas**, the County Council desires to correct the aforementioned error by repealing Chapter 475, Article V, in its entirety; and

**Whereas**, in addition to a natural person, real property may be held by a trust; however, a trust created by or for the benefit of an Eligible Taxpayer is not included in the definition of Eligible Taxpayer in Chapter 475, Article VI, Section 475-40; and

**Whereas**, County Council desires to expand the definition of Eligible Taxpayer to include certain trusts created by or for the benefit of an Eligible Taxpayer, in order for the County’s relief program to be available to otherwise Eligible Taxpayers whose properties are owned by certain trusts created by or for the benefit of Eligible Taxpayers; and

**Whereas**, County Council desires to expand the definition of Longtime Owner/Occupant to include a property owner who has owned and occupied any dwelling place within the County of Allegheny as a principal

residence and domicile for at least 10 consecutive years; and

**Whereas**, in the event Act 77 is amended to increase the maximum household income allowed in order for an Eligible Taxpayer to participate in a municipal tax relief program to an amount greater than \$30,000.00, the County Council desires to permit an increase in the maximum household income allowed for participation in the County's relief program to be established by resolution of the County Council; and

**Whereas**, Article VI, Section 475-41.B establishes a 30% discount for certain Eligible Taxpayers, but imposes no limit on the dollar value of such discount; and

**Whereas**, County Council desires to limit the maximum discount permitted for Eligible Taxpayers who qualify for the discount, to an amount not greater than \$650.00 in a single tax year; and

**Whereas**, the Office of the Allegheny County Treasurer, and not the Office of Property Assessment, is responsible for processing applications for the relief provided for in Article VI, and County Council desires to update Article VI, Section 475-42 to reflect that;

***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. Repeal of Chapter 475, Article V.**

The Allegheny County Code of Ordinances, Chapter 475, Article V entitled "Senior Citizen Relief" is hereby repealed in its entirety.

**SECTION 3. Amendments to Chapter 475, Article VI.**

The Allegheny County Code of Ordinances, Chapter 475, Article VI entitled "Property Tax Relief Program," is hereby amended, in part, as follows:

**§475-40. Definitions.**

As used in this article, the following words and phrases shall have the meanings set forth below:

\* \* \*

### **Eligible Taxpayer**

A longtime owner/occupant of a principal residence in the County who is:

- A. A single person aged 60 or older during the calendar year in which County real property taxes are due and payable whose household income does not exceed ~~\$30,000~~ the amount set forth in Section 475-42.D of this Article; or
- B. Married persons if either spouse is 60 or older during the calendar year in which County real property taxes are due and payable whose combined household income does not exceed ~~\$30,000~~ the amount set forth in Section 475-42.D of this Article; or
- C. An unmarried widow or widower aged 50 or older during the calendar year in which County real property taxes are due and payable and whose household income does not exceed ~~\$30,000~~ the amount set forth in Section 475-42.D of this Article; or
- D. A permanently disabled person aged 18 or older during the calendar year in which County real property taxes are due and payable and whose household income does not exceed ~~\$30,000~~ the amount set forth in Section 475-42.D of this Article; or
- E. A trust created by a settlor identified in Subparagraphs A through D above, provided that the aggregate household income of the trust and of such settlor establishing such trust, from all sources, does not exceed the amount set forth in Section 475-42.D of this Article; or
- F. A trust created by a third party for a disabled person identified in Subparagraph D above for whose benefit the trust was created, provided that the aggregate taxable household income of the trust and of the disabled person from all sources does not exceed the amount set forth in Section 475-42.D of this Article.

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### **Longtime Owner/Occupant**

A property owner/occupant who, for at least 10 continuous years, has owned and occupied a any dwelling place within the County as a principal residence and domicile, or any person who for at least 5 years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as a part of a government or nonprofit housing program.

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### **§ 475-41. Special Tax Provision.**

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- B. All eligible taxpayers in Allegheny County who are longtime owner/occupants of a primary principal residence shall be entitled to apply for and receive a discount of 30% of the gross or face amount of Allegheny

County real property taxes then due and owing during a tax year on an eligible taxpayer(s) primary personal residence; provided, however, said 30% discount shall not exceed six hundred and fifty dollars (\$650.00) in any single tax year, and further provided that said this discount shall not be in derogation of the allowable 2% discount permitted to all taxpayers for early payment.

\* \* \*

#### **§ 475-42. Participation in Program.**

Any person paying property taxes in the County may apply to either the Office of the Treasurer or to the Office of Property Assessment for certification as a participant in the program authorized under this Article. In order to be eligible to participate in the program, the person must meet the following conditions:

\* \* \*

D. The eligible taxpayer's household income must not exceed \$30,000, or other higher amount permitted under any amendment to Act 77 or other Pennsylvania statute and established by Resolution of County Council.

#### ***SECTION 4. 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 5. 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.