



Allegheny County Council

County of Allegheny
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Legislation Text

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An Ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending the Allegheny County Code of Ordinances in order to increase the amount of assessed value of each homestead and farmstead property within Allegheny County to be excluded from Allegheny County property taxation.

WHEREAS, the Homestead Property Exclusion Program Act, Pa. Cons. Stat. Ann. tit. 53, § 8581 et seq., hereinafter “Act 50 of 1998,” authorizes the governing body of a political subdivision to exclude a fixed dollar amount of the assessed value of each homestead and farmstead property within that political subdivision from property taxation; and

WHEREAS, acting pursuant to the legal authority granted under Act 50 of 1998, Allegheny County Council enacted a homestead and farmstead program, codified in Chapter 475 of the Allegheny County Code of Ordinances, as Article VII, §475-46 - § 475-50.1 entitled “Homestead and Farmstead Exclusion Programs,” which provides that the initial \$15,000 of the assessed value of any homestead or farmstead property shall be excluded from Allegheny County real property taxes; and

WHEREAS, it is the desire of Allegheny County Council to increase the amount of initial assessed value of each homestead and farmstead property to be excluded from Allegheny County property taxes; and

WHEREAS, because the Homestead Property Exclusion amount appears on the County's real estate tax bills, this change will necessitate a 30 day extension of the dates upon which discount and face tax amounts are due in order to allow for the tax bills to be printed;

The Council of the County of Allegheny hereby enacts as follows:

SECTION 1. Increase of County Homestead Exclusion.

Section 475-47 of Article VII, entitled “Homestead and Farmstead Exclusion Programs,” in Chapter 475 of the Allegheny County Code of Ordinances, is deleted in its entirety and the following substituted in its place:

There is hereby created and established an Act 50 of 1998, Homestead Exclusion, for all applicable Allegheny County properties. The initial \$18,000 of the assessed value of any homestead property in Allegheny County shall be excluded from Allegheny County real property taxation.

SECTION 2. Increase of County Farmstead Exclusion.

Section 475-48 of Article VII, entitled “Homestead and Farmstead Exclusion Programs,” in Chapter 475 of the Allegheny County Code of Ordinances, is deleted in its entirety and the following substituted in its place:

There is hereby created and established an Act 50 of 1998, Farmstead Exclusion, for applicable

Allegheny County properties. The initial \$18,000 of the assessed value of any farmstead property in Allegheny County shall be excluded from Allegheny County real property taxation. The exclusion for farmstead property shall be in addition to any exclusion for homestead property for which the dwelling on the farm may qualify.

SECTION 3. Other Provisions Unaffected and Unchanged.

All other provisions of the County's Homestead and Farmstead Exclusion Programs as set forth in Article VII, §475-46 - § 475-50.1 of Chapter 475 of the Allegheny County Code of Ordinances shall remain in full force and effect as codified therein.

SECTION 4. County Real Estate Tax Payment Dates.

For the 2013 tax year only, the deadline for payment of the discounted County real estate tax amount shall be April 30, 2013, and the deadline for payment of the face amount of County real estate taxes shall be May 31, 2013.

SECTION 5. Effective Date.

This Ordinance shall go into effect immediately.

SECTION 6. 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 7. 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 Resolution.