

Performance Audit

**Direct Revenue Received from the
Sports and Exhibition Authority (SEA) and
Stadium Authority Property**

Report by the
Office of City Controller

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MICHAEL E. LAMB

CITY CONTROLLER

First Floor City-County Building • 414 Grant Street • Pittsburgh, Pennsylvania 15219

December 11, 2015

To the Honorables: Mayor William Peduto and
Members of Pittsburgh City Council:

The Office of City Controller is pleased to present this performance audit of the *Direct Revenue Received from the Sports and Exhibition Authority (SEA) and Stadium Authority Property* conducted pursuant to the Controller's powers under Section 404(c) of the Pittsburgh Home Rule Charter.

EXECUTIVE SUMMARY

Council Resolution

On July 15, 2014, Pittsburgh City Council passed Resolution 2014-0560 directing "the City Controller to perform an audit of the direct revenue received from the entities occupying the facilities and land owned by the Sports & Exhibition Authority and the Stadium Authority to the City of Pittsburgh."

The audit is to include "direct revenue received from the entities occupying the facilities and land owned by the Sports and Exhibition Authority and Stadium Authority . . . show monetary remittance to the City of Pittsburgh budget for the years: 2009, 2010, 2011, 2012, 2013. The audit's scope will show annual revenue remitted to the City from the amusement tax, parking tax, payroll tax, earned income tax, real estate tax, and facilities usage fee. The facilities usage fee shall be delineated by event." In addition, the audit is to show a "list of parcels owned and sold by the Sports and Exhibition Authority and Stadium Authority since 2000, including the sale price, purchaser, and taxes paid to the city from the transactions."

History of Authorities

The State of Pennsylvania passed the Public Auditorium Authorities Law of the Commonwealth of Pennsylvania on July 29, 1953. It was created to provide an alternate vehicle for public benefit without the direct involvement of state, cities, counties and school districts. The first regional authority was the Public Auditorium Authority (PAA) of Pittsburgh and

Allegheny County and was formed on February 3, 1954. The PAA was a joint authority organized by Allegheny County and the City of Pittsburgh.

In order to build Three Rivers Stadium, the Stadium Authority of the City of Pittsburgh was formed on March 9, 1964. In November 1999, the Public Auditorium Authority was legally changed to the Sports & Exhibition Authority of Pittsburgh and Allegheny County or the Sports & Exhibition Authority (SEA).

In 1998, the PAA, Commonwealth of Pennsylvania, City of Pittsburgh, Allegheny County, and the Regional Asset District agreed upon the Regional Destination Financing Plan (RDFFP). This fund was to develop regional amenities, including Heinz Field, PNC Park, and an expansion of the David L. Lawrence Convention Center. Under the SEA, Three Rivers Stadium was demolished in February 2001.

In 2008, the SEA acquired land and oversaw demolition of the Civic Arena and planned construction for a new hockey arena, named the CONSOL Energy Center. The CONSOL Energy Center opened its doors in 2010.

The SEA owns and leases the facilities to the regional major professional sports teams. PNC Park is leased to and operated by the Pittsburgh Pirates of Major League Baseball (MLB). Heinz Field is leased to and operated by the Pittsburgh Steelers of the National Football League (NFL). CONSOL Energy Center is leased to and operated by the Pittsburgh Penguins of the National Hockey League (NHL).

Findings and Recommendations

The Regional Destination Financing Plan (RDFFP)

The 1998 Regional Destination Financing Plan (RDFFP) resulted in \$1,070,517,253 in funding to create the SEA facilities and other regional projects. This amount was for land acquisition, demolition, infrastructure, and building costs for these projects. Specific projects included the Convention Center, PNC Park, Heinz Field, North Shore Infrastructure, Convention Center Infrastructure, North Shore Riverfront Park and the North Shore Garage.

Finding: The largest proportion of the RDFFP money was spent on the Convention Center at 34.9%.

Heinz Field Expansion

In May 2014, the Steelers and the SEA came to an agreement to add an additional 2,390 seats and five box suites in addition to a second scoreboard to the stadium. The Steelers' yearly rent to the SEA increased by \$2.1 million to cover the bond for construction of the \$34.5 million seat expansion and \$3.3 million scoreboard.

CONSOL Energy Center

Not included in the RDFP were the land acquisition, demolition and construction of the CONSOL Energy Center. Construction of the CONSOL Energy Center finished in August 2010 with a total project cost of \$321 million. The construction of CONSOL Energy Center is primarily funded through a 30 year \$290 million revenue bond issued through the SEA. Additional funding to cover the increased cost included onetime payments of \$15.5 million from the Pittsburgh Penguins, \$10 million from the Commonwealth of Pennsylvania, and \$5.5 million from the SEA.

CONSOL Energy Center Public Art

In January 2009, the New Pittsburgh Arena Public Art Master Plan was released to the public after development in collaboration with local stakeholders, community groups, arts organizations, and philanthropic organizations. In 2010, the selection committee selected artist Walter J. Hood's *Curtain Call* design for the garden passage of CONSOL Energy Center after the SEA released a public art RFQ internationally. Costs were estimated to be \$1.5 million and the construction was recommended to begin as soon as funding was available.

Since the selection and designing of *Curtain Call*, the Pittsburgh Penguins and the SEA have both claimed lack of available funding for the project.

A \$50,000 National Endowment for the Arts Grant was secured in 2013 for the construction of the project, and representatives from local foundation have expressed interest and support in funding *Curtain Call*. A new Community Collaboration and Implementation Plan was released in September 2014. The new plan is signed by representatives from the Penguins, Hill District, and local government, and again mentions the completion of *Curtain Call* as a stated goal.

Finding: As of October 26, 2015, funding is still not in place for the Walter J. Hood's *Curtain Call* design for the garden passage at CONSOL Energy Center.

Recommendation: The URA and SEA should make securing funding for the *Curtain Call* art project a priority. Given the willingness of local foundations to aid in the process, the SEA and URA should work with the Penguins to finally obtain funding for this project.

Recommendation: All elected officials, especially the Mayor and City Council, should increase support and pressure for funding and the completion of *Curtain Call* art design at the CONSOL Energy Center.

Requested Tax Information

City Council requested an audit of the revenue derived from SEA and Stadium Authority Properties from 2009 through 2013. The request included revenue from earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee.

Definitions and percentage amounts for the different taxes and fees can be found on pages 12 and 13 of the audit.

The total money collected from all requested tax sources over the 5 year period was \$107,158,772.65. In 2009 \$19,489,030.75 was collected; in 2010 it was \$19,551,774.88; in 2011 \$22,261,165.16; 2012 \$21,179,829.28; and in 2013 \$24,739,716.71.

Finding: The most money collected in 1 year from all 6 tax sources was \$24,739,716.71 in 2013.

Finding: The most money collected between earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee revenue comes from the amusement tax.

Earned Income Tax

Earned income tax revenue was requested from all entities' occupying sports facilities and from the City's Department of Finance and Jordan's Tax Service. Since January of 2012 Jordan's Tax Service is the appointed collector for the City's earned income tax.

The amount of earned income tax collected in 2009 was \$362,076.19, in 2010 \$345,429.87, in 2011 \$458,110.30, in 2012 \$729,972.14, in 2013 \$509,211.57 for a 5 year total amount collected of \$2,342,888.18.

Finding: Jordan's Tax Service only provides the City with a general quarterly report of the taxes paid to them.

Recommendation: The Department of Finance should require a detailed quarterly report of earned income taxes received by Jordan's Tax Service when the contract is renegotiated.

Parking Tax Revenue

Twenty-three lots or parking garages are under the control or lease of the SEA and Stadium Authority; sixteen located on the North Side, six located in the Lower Hill around CONSOL Energy Center, and one located Downtown.

The revenue the City collected for the parking tax from these SEA and Stadium Authority lots and garages was: in 2009 \$5,087,447.02, in 2010 \$5,291,596.22, in 2011 \$5,889,215.89, in 2012 \$6,118,595.29 and in 2013 \$7,116,590.07. The total amount received over the 5 year period was \$29,503,444.49.

Finding: The amount of parking tax collected by the City for SEA and Stadium Authority lots and parking garages has steadily increased over the five year span.

Finding: The largest percentage change in parking tax revenue for all lots was from 2012 to 2013 at 16.31%

Finding: The largest percentage increases in parking revenue was at the North Lot located on the site of the former Civic Arena and CONSOL Garage between 2012 and 2013 with an increase of 237.87% and 56.25%, respectively. The paving of new parking spaces on the site of the demolished Civic Arena during the summer of 2012 may have contributed to these increases.

Amusement Tax Revenue

The City of Pittsburgh received \$9,052,962.69 in 2009, \$8,511,513.39 in 2010, \$10,345,989.76 in 2011, \$8,936,723.47 in 2012, and \$10,967,165.46 in 2013 in amusement tax revenue. This dollar amount includes the Pirates, Penguins, Steelers and other events that happened at SEA and Stadium Authority venues. The total amount collected over the 5 year period was \$47,814,354.77.

Payroll Expense Tax Revenue

The City of Pittsburgh collected \$1,666,389.50 in 2009, \$1,744,590.07 in 2010, \$1,958,802.73 in 2011, \$1,943,561.27 in 2012, and \$1,884,017.75 in 2013 for the payroll expense tax. The total amount received over the 5 year period was \$9,197,361.32.

Local Service Tax Revenue

The local service tax was formerly the occupation privilege tax. The tax is a flat \$52 per year if you make over \$12,000 a year and is set by the State Legislature.

The City of Pittsburgh collected \$139,197.94 in 2009, \$205,234.54 in 2010, \$174,690.89 in 2011, \$156,278.56 in 2012, and \$171,660.89 in 2013 from the local service tax. The total amount received over the 5 year period was \$843,546.82.

Facility Usage Fee Revenue

The facility usage fee is for non-resident entertainers, performers, employees of sports teams and other for-profit users of publicly subsidized facilities.

Finding: The large differences in the amounts collected for the facility usage fee can be attributed to the amount an entertainer claims to earn when they perform in any facility. These figures can vary greatly because of the reported income from the event. The auditors found that several events had little or no paid facility usage fee.

Finding: A supervisor in the City's Finance Department stated that a proposal is under review in the Law Department for the City of Pittsburgh to close this facility usage fee loophole.

Finding: According to the same supervisor in the City's Finance Department, the finance department will sometimes receive tax payments from performers several years after their performance in the City.

Finding: Auditors in the City's Finance department expressed support in having performers obtain local tax ID numbers, allowing Finance to work more directly with performers to collect taxes rather than through management companies.

Recommendation: The current administration with the City Law Department and City Council should make closing the facility usage fee loophole a top priority. This loophole is costing the City thousands of dollars. The most effective solution would be if City Council enacted legislation to close these gaps. Additionally the legislation should include requiring performers to obtain a local tax ID number and pay a penalty if payments are not made within 6 months of the performance.

The City of Pittsburgh collected \$3,180,957.41 in 2009, \$3,453,410.79 in 2010, \$3,824,355.52 in 2011, \$3,294,698.55 in 2012, and \$4,091,070.97 in 2013 in facility usage fees. The total amount received over the 5 year period was \$17,844,493.24.

Real Estate Taxes

Because the SEA and the Stadium Authority are public authorities, they are exempt from paying both real estate property tax and real estate transfer tax. As long as the SEA and Stadium Authority owns the land, even if it is leased to a sports team, it does not have to pay real estate taxes. Until the property owned by the SEA and Stadium Authority is sold to a private business or individual, no real estate taxes are paid.

Sold Parcels and Transfer Tax

Finding: Since 2000, the SEA and Stadium Authority have sold a combined 19 land parcels. This includes thirteen parcels on the North Side near the existing stadiums, five parcels on or near the former Civic Arena site, and one parcel downtown.

The City collected \$204,433.97 in transfer taxes from the initial sale of SEA and Stadium Authority properties to private individuals since 2000. During the same time period the City also collected \$1,127,227.05 in additional transfer tax from private entities that re-sold SEA and Stadium Authority properties.

Finding: Since 2000, the City of Pittsburgh has received a combined \$1,331,661.02 from transfer taxes paid from initial and subsequent sales of SEA or the Stadium Authority parcels.

An APPENDIX is provided at the end of the audit showing site maps, rental and lease terms and the real estate taxes by site. Also included is tax information for the facility usage fee, payroll tax and local service tax by facility and event.

This audit shows that the City of Pittsburgh has benefited from the construction of PNC Park, Heinz Field and CONSOL Energy Center with revenue from earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee. Additionally, the City received revenue from real estate transfer taxes paid from initial and subsequent sales of SEA or the Stadium Authority parcels.

Sincerely,



Michael E. Lamb
City Controller

INTRODUCTION

This performance audit of the Direct Revenue Received from the Sports and Exhibition Authority (SEA) and Stadium Authority Property was conducted pursuant to Section 404(c) of the Pittsburgh Home Rule Charter. This is a first report of the direct revenue received from the Sports & Exhibition Authority and the Stadium Authority property conducted by the City Controller's Office. This audit was conducted at City Council's request.

On July 15, 2014, Pittsburgh City Council passed Resolution 2014-0560 directing "the City Controller to perform an audit of the direct revenue received from the entities occupying the facilities and land owned by the Sports & Exhibition Authority and the Stadium Authority to the City of Pittsburgh."

The audit is to include "direct revenue received from the entities occupying the facilities and land owned by the Sports and Exhibition Authority and Stadium Authority . . . show monetary remittance to the City of Pittsburgh budget for the years: 2009, 2010, 2011, 2012, 2013. The audit's scope will show annual revenue remitted to the City from the amusement tax, parking tax, payroll tax, earned income tax, real estate tax, and facilities usage fee. The facilities usage fee shall be delineated by event." In addition, the audit is to show a "list of parcels owned and sold by the Sports and Exhibition Authority and Stadium Authority since 2000, including the sale price, purchaser, and taxes paid to the city from the transactions."

OVERVIEW

History of Authorities

The State of Pennsylvania passed the Public Auditorium Authorities Law of the Commonwealth of Pennsylvania on July 29, 1953. It was created to provide an alternate vehicle for public benefit without the direct involvement of state, cities, counties and school districts. This law allowed an authority to acquire, finance, construct, and operate public projects deemed to be for the public good. The authority may issue revenue bonds, set and collect rentals, or other charges deemed necessary.

Public Auditorium Authority of Pittsburgh and Allegheny County

The first regional authority was the Public Auditorium Authority (PAA) of Pittsburgh and Allegheny County and was formed on February 3, 1954. The PAA was a joint authority organized by Allegheny County and the City of Pittsburgh. It was formed for the benefit of the general public to provide educational, civic, cultural, physical, and social events.

One of its first projects was to acquire land and funds for the construction of the Civic Arena in the Lower Hill District of the City. The Civic Arena opened in September 1961 as the Civic Auditorium and became the home of the Pittsburgh Penguins in 1967.

The Stadium Authority

A proposal for a new sports stadium in Pittsburgh attracted attention in the late 1950s. At this time the Pittsburgh Pirates were playing their home games at Forbes Field, which opened in 1909 and was the second oldest field in Major League Baseball. The Pittsburgh Steelers moved from Forbes Field to Pitt Stadium in 1964 and supported the idea of a new stadium.

To maximize efficiency, a multi-purpose facility was planned. The stadium would be called Three Rivers Stadium after the three rivers of Pittsburgh: the Allegheny, the Monongahela and the Ohio. Due to land availability and parking space, a site on the Pittsburgh's Northside was chosen for the stadium.

The Stadium Authority of the City of Pittsburgh was formed on March 9, 1964. This Authority was needed to acquire the land and construct the new stadium directly under the direction of the City's mayor. The Stadium Authority is made up of a five member board of directors appointed by the mayor.

The Stadium Authority was given the responsibility of construction and management of Three Rivers Stadium and the related parking facilities. The total acreage of the development was 84.2; the stadium was 27 acres and parking was 33 acres. The remaining 24.2 acres were allotted for the Vietnam Veterans and the Roberto Clemente Memorial Parks. Three Rivers Stadium opened its doors on July 16, 1970.

The Sports & Exhibition Authority of Pittsburgh and Allegheny County

In November 1999, the Public Auditorium Authority was legally changed to the Sports & Exhibition Authority of Pittsburgh and Allegheny County or the Sports & Exhibition Authority (SEA). In 2000 the Public Auditorium Authorities Law was re-codified and SEA exists under the Sports & Exhibition Authority Act until March 23, 2049.

The Board of Directors for the SEA consists of seven members. Half the members are appointed by the mayor of the City and the other half is appointed by the county executive. The seventh member is agreed upon by both elected officials.

Regional Financing Plan

In 1994, the Pirates were for sale and Kevin McClatchy was looking to purchase the team. Major League Baseball would not accept the McClatchy bid without a guarantee that a new baseball park would be built. Under the threat of losing the Pirates, regional leaders began talks to build a new stadium.

County Commissioners Mike Dawida and Robert Crammer and Mayor Tom Murphy collaborated for a regional financing plan. In 1998, the PAA, Commonwealth of Pennsylvania, City of Pittsburgh, Allegheny County, and the Regional Asset District agreed upon the Regional

¹ <http://www.pgh-sea.com/history.htm>

Destination Financing Plan (RDFP). This fund was to develop regional amenities, including Heinz Field, PNC Park, and an expansion of the David L. Lawrence Convention Center. The total cost of the RDFP projects was \$1,070,517,253 which included land acquisition, demolition, infrastructure, and building costs.

Under the SEA, Three Rivers Stadium was demolished in February 2001. At the time of the stadium's demolition, the Stadium Authority still owed 40 million dollars in bonds for the stadium's construction. This amount was to be paid off under the RDFP.

When the RDFP came into effect the Stadium Authority's direct oversight of sports projects was eliminated. However, the Stadium Authority still maintains title of the land and remains responsible for the development of the land called the Option Area between PNC Park and Heinz Field. The Option Area agreement was signed in 2003 and divided the area into 12 parcels to be developed by North Shore Developers LP. North Shore Developers LP is a joint venture between the Pirates and the Steelers.

In 1999, Mario Lemieux and Ron Burkle became the owners of the Pittsburgh Penguins. At the time the Civic Arena was the oldest venue in the National Hockey League and there was speculation that the Penguins would move unless a new arena was built.

In 2004, the State legalized gaming and began selling casino licenses to businesses. One of the competing businesses for the Pittsburgh Casino License, Isle of Capri, promised to donate \$290 million for a new Penguins arena if they received the gaming license. Two other companies were also competing for the Pittsburgh license. The Pittsburgh casino license was awarded to an individual and his company, PITG Gaming LLC, who proposed Majestic Stars Casino to be built on the North Shore. In time Majestic Stars Casino was renamed Rivers Casino. As part of the agreement in awarding the casino license to Rivers Casino, the owner had to agree to donate money yearly toward the construction of a hockey arena. In 2008, the SEA acquired the land and oversaw demolition and construction for a new hockey arena, named the CONSOL Energy Center. The CONSOL Energy Center opened its doors in 2010.

Team Leases

The SEA owns and leases the facilities to the regional major professional sports teams. PNC Park is leased to and operated by the Pittsburgh Pirates of Major League Baseball (MLB). Heinz Field is leased to and operated by the Pittsburgh Steelers of the National Football League (NFL). CONSOL Energy Center is leased to and operated by the Pittsburgh Penguins of the National Hockey League (NHL). Pittsburgh Power of the Arena Football League (AFL), which operated from 2011-2014, also held their games at the CONSOL Energy Center but paid the Penguins for use of the Center.

The Pirates, Steelers, and Penguins lease agreements with the SEA allow them to operate their respective facilities for their own teams and all other events that are scheduled there. Additional details related to rent paid to the SEA by the teams as well as map of current facilities and surrounding development can be found in the APPENDIX.

The SEA is also the owner of the David L. Lawrence Convention Center (which is managed by SMG), the North Shore Garage, North Shore Riverfront Park, the Benedum Center, the Heinz History Center, and the 28 acres of the Lower Hill Site where the Civic Arena formerly stood. The Authority does not have a significant operating or management responsibility of the Benedum Center and the Heinz History Center; ownership is for financing purposes only.

The staff of the Sports & Exhibition Authority performs all administrative services required for the Stadium Authority. The SEA is reimbursed by the Stadium Authority for administrative expenses on a year-by-year basis.²

² <http://www.pgh-sea.com/SAhistory.htm>

OBJECTIVES

1. To complete City Councils request for information found in Resolution 2014-0560.
2. To present the history of the Pittsburgh and Allegheny County Authorities.
3. To present the financing for venues owned by the Stadium Authority and Sports & Exhibition Authority.
4. To evaluate and explain the taxes collected by the City of Pittsburgh for activities in the stadium venues.
5. To make recommendations for improvement.

SCOPE

The scope of this performance audit was all amusement tax, parking tax, payroll tax, earned income tax, real estate tax, and facilities usage fees collected from 2009 through 2013 and real estate transfer taxes that occurred from 2000 to 2013. These were for the buildings, land and parking associated with PNC Park, Heinz Field and CONSOL Energy Center.

History of the Authorities occurred from 1953 to present. Financing of stadiums was from 1998 to present.

METHODOLOGY

The auditors contacted a supervisor from the City of Pittsburgh's Department of Finance and obtained an explanation of the amusement tax, parking tax, payroll tax, earned income tax, real estate tax, and facilities usage fee. Also requested and provided was a breakdown of these tax payments paid by entities operating or utilizing SEA and the Stadium Authority property from 2009 through 2013. The facilities usage fee was delineated by event.

Representatives from the Pittsburgh Penguins, Pittsburgh Steelers, Pittsburgh Pirates, ALCO Parking and Aramark provided their tax payment information and tax payment processes.

The internet and newspaper articles were used to obtain background and history of the authorities, authority structure and finances, reasons and plans for stadium construction and the parcels of land acquired for the different developments. A representative from the SEA also provided information.

Copies of the Steelers, Pirates and Penguins leases were reviewed to determine their payment obligations to the authority and the authority's obligations to each team. Also reviewed were several separate development and operating contract agreements between the teams and the Authority for future plans of the teams and for land development.

Information about the parcels currently and previously owned by the SEA and the Stadium Authority was obtained through the Allegheny County Real Estate portal. A list of sold parcels was also provided by the SEA. Because the SEA and the Stadium Authority are public authorities, they have tax exempt status and do not pay transfer and/or real estate taxes.

Properties sold by the authorities to private persons were identified through deed searches and examination of parcel maps. The auditors visited the Allegheny County Recorder of Deeds and obtained copies of deeds with the breakdown of transfer taxes paid to the State of Pennsylvania, the City of Pittsburgh and the School District of Pittsburgh.

Property tax information for parcels that were sold by the SEA and the Stadium Authority since 2000 was obtained from the City's Real Estate Tax Office.

FINDINGS AND RECOMMENDATIONS

Facility Source Funds and Expenditures

The Regional Destination Financing Plan (RDFFP)

The 1998 Regional Destination Financing Plan (RDFFP) resulted in \$1,070,517,253 in funding to create the SEA facilities and other regional projects. This amount was for land acquisition, demolition, infrastructure, and building costs for these projects.

The sources of funds and use of funds associated with the RDFFP monies are listed in Table 1 below.

TABLE 1

REGIONAL DESTINATION FINANCING PLAN				
Source and Use of Funds				
Sources of Funds		Use of Funds		%
State Funds	\$339,000,000	Convention Center	\$373,439,073	34.9%
Hotel Tax Bonds	\$185,129,132	PNC Park	\$273,548,391	25.6%
RAD Bonds	\$173,028,898	Heinz Field	\$262,893,423	24.6%
Steeler Contribution	\$69,973,126	North Shore Infrastructure	\$63,416,617	5.9%
Federal Funding	\$54,270,243	Convention Center Infrastructure	\$39,578,578	3.7%
Pirate Contribution	\$61,239,860	North Shore Riverfront Park	\$30,307,159	2.8%
Seat Licensing	\$43,868,468	North Shore Garage	\$27,334,012	2.6%
Interest	\$39,553,086			
Parking Revenue Bonds	\$27,607,992			
Foundations	\$15,924,583			
Stadium Authority	\$21,280,459			
Insurance	\$2,344,150			
Capital Campaign	\$5,249,220			
Other	\$32,047,220			
TOTALS	\$1,070,517,253		\$1,070,517,253	100%

Source: Sports & Exhibition Authority Website

Finding: The largest proportion of the RDFFP money was spent on the Convention Center at 34.9%.

A breakdown of land acquisition, demolition, and infrastructure costs for each facility can be found in Table 2. These figures do not include the construction costs for each facility.

TABLE 2

DEMOLITION, ACQUISITION AND INFRASTRUCTURE COSTS INCLUDED in the REGIONAL DESTINATION FINANCING PLAN (RDFF)				
	Land Acquisition	Demolition	Infrastructure	Totals
Heinz Field	\$9,120,646	\$2,135,020		\$11,255,666
PNC Park	\$19,321,705	\$1,865,663		\$21,187,368
Convention Center	\$21,403,451	\$2,585,029		\$23,988,480
Convention Center Infrastructure			\$39,578,578	\$39,578,578
North Shore Infrastructure	\$5,230,947	\$5,975,852	\$52,209,818	\$63,416,617
TOTALS	\$55,076,749	\$12,561,564	\$91,788,396	\$159,426,709

Source: Sports & Exhibition Authority

Heinz Field Expansion

In May 2014, the Steelers and the SEA came to an agreement to add an additional 2,390 seats and five box suites in addition to a second scoreboard to the stadium. The Steelers' yearly rent to the SEA increased by \$2.1 million to cover the bond for construction of the \$34.5 million seat expansion and \$3.3 million scoreboard. To help pay for the improvements, the Steelers sold seat licenses for the new seats and an additional \$1 will be added to the ticket surcharge for Steeler games.

CONSOL Energy Center

Not included in the RDFF were the land acquisition, demolition and construction of the CONSOL Energy Center. Construction of the CONSOL Energy Center finished in August 2010 with a total project cost of \$321 million. The original budgeted amount for the Center was \$290 million.

The construction of CONSOL Energy Center is primarily funded through a 30 year \$290 million revenue bond issued through the SEA. The bond is backed by yearly payments which include: \$7.5 million from the Pennsylvania Economic Development and Tourism Fund, \$7.5 million from the holder of the Pittsburgh casino license, and \$4.1 million in annual rent from the Pittsburgh Penguins.

The project cost was \$31 million over the original budget due to rising insurance and construction costs (including steel). Additional funding to cover the increased cost included onetime payments of \$15.5 million from the Pittsburgh Penguins, \$10 million from the Commonwealth of Pennsylvania, and \$5.5 million from the SEA which is funded through two

\$2.75 million loans from the Redevelopment Authority of Allegheny County and the Urban Redevelopment Authority of Pittsburgh.³

Site preparation was the responsibility of the SEA before construction began.⁴ The SEA was also responsible for the construction costs of the five-story parking garage adjacent to the CONSOL Energy Center. Construction of the garage was funded by another 30-year revenue bond with support from annual payments from the Pittsburgh Penguins.⁵ Final totals of funds by source and use can be found in Table 3.

TABLE 3

CONSOL ENERGY CENTER and GARAGE CONSTRUCTION FUNDING				
Source of Funds		Use of Funds		%
Commonwealth RACP	\$29,800,000	Site preparation	\$32,730,869	8.7%
Grants/Donations	\$85,500	Area construction	\$319,676,351	85.0%
Miscellaneous	\$289,102	Garage construction	\$10,362,813	2.8%
Parking	\$627	Other	\$13,157,076	3.5%
SEA Contribution	\$16,088,492			
Penguins contribution beyond budget scope	\$454,413			
Hotel contribution for garage	\$79,966			
Bonds	\$327,584,220			
Interest	\$1,544,809			
TOTALS	\$375,927,129		\$375,927,129	100%

Source: Sports & Exhibition Authority

CONSOL Energy Center Public Art

In January 2009, the New Pittsburgh Arena Public Art Master Plan was released to the public after development in collaboration with local stakeholders, community groups, arts organizations, and philanthropic organizations. The SEA, URA, and Pittsburgh Penguins commissioned and endorsed the plan from Bethea-Brown Associates.⁶ One of the three priority projects outlined in the plan was the creation of a garden passage along the west side of the CONSOL Energy Center to connect Centre and Fifth Avenues. The plan does not outline specific sources of funding for the art project, but does recommend funding through a broad-base of corporate, philanthropic, and public sources. Costs were estimated to be \$1.5 million and the construction was recommended to begin as soon as funding was available.

³ <http://www.pgh-sea.com/consolenergycenter.htm>

⁴ <http://www.pgh-sea.com/ArenaSitePrep.htm>

⁵ <http://www.pgh-sea.com/ArenaGarage.htm>

⁶ http://www.pgh-sea.com/images/Arena_Public_Art_Master_Plan.pdf

In 2010, the selection committee selected artist Walter J. Hood's *Curtain Call* design for the garden passage after the SEA released a public art RFQ internationally. Hood worked on design elements at that time, including collecting photographs from local community members and arts organizations. Initial estimates from the SEA indicated that construction was to begin in June 2011; however, funding was not secured by this time. Since the selection and designing of *Curtain Call*, the Pittsburgh Penguins and the SEA have both claimed lack of available funding for the project. A \$50,000 National Endowment for the Arts Grant was secured in 2013 for the construction of the project, and representatives from local foundation have expressed interest and support in funding *Curtain Call*.⁷

A new Community Collaboration and Implementation Plan was released in September 2014.⁸ The new plan is signed by representatives from the Penguins, Hill District, and local government, and again mentions the implantation of *Curtain Call* as a stated goal. The plan outlines several goals for the partners of the agreement, and stipulates that the stakeholders will make "commercially reasonable efforts to collaborate on the implementation of the action items described below" rather than outlining specific responsibilities for implementation.

Finding: As of October 26, 2015, funding is still not in place for the Walter J. Hood's *Curtain Call* design for the garden passage at CONSOL Energy Center.

RECOMMENDATION NO.1:

The URA and SEA should make securing funding for the *Curtain Call* art project a priority. Given the willingness of local foundations to aid in the process, the SEA and URA should work with the Penguins to finally obtain funding for this project.

RECOMMENDATION NO.2:

All elected officials, especially the Mayor and City Council, should increase support and pressure for funding and the completion of *Curtain Call* art design at the CONSOL Energy Center.

Process for Tax Collection

Pittsburgh sports teams receive tax due notices from the City Finance Department either monthly or quarterly. Bills for the parking and amusement taxes are sent monthly for the previous month. Bills for payroll expense tax, local service tax, facility usage fee and earned income tax are sent quarterly for the previous quarter.

⁷ <http://www.post-gazette.com/local/2015/07/12/What-happened-to-the-planned-public-art-project-near-Consol-Energy-Center/stories/201507120074>

⁸ <http://www.hilldistrict.org/ccip>

Visiting teams pay the payroll expense tax, local service tax, and facility usage fee. The City's Finance Department will check the football, baseball and hockey schedules to see which teams are visiting. Once that is determined the City will send quarterly notices to the finance person in the visiting team. If ownership changes or if the contact person changes or if the team moves, it is the City's responsibility to obtain new addresses and contact names so tax forms can be sent to the correct person and address.

The NFL, NHL, and MLB have outside counsel to provide guidance to clubs. This includes informing the teams what each city's taxes are and how to calculate the tax. However, it is each team's responsibility to pay the tax. Neither the legal counsel nor any of the local teams make sure the visiting teams pay the required tax. It is entirely the responsibility of the City of Pittsburgh Finance Department.

Taxes and Fees Remitted to the City

Definition of Requested Taxes and Fees

Pittsburgh City Council Resolution number 2014-0560 directed the City Controller to determine revenue collected from five taxes and one fee. They are the earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee. The definitions and percentage amounts for the different taxes and fees are as follows:

Earned income tax is a 3% tax levied on all wages of residents of the City. One percent of the tax is for the City and 2% of the tax is sent to the City of Pittsburgh School District. Non-residents of Pennsylvania pay a 1% earned income tax just to the City.

Parking tax is equal to 37.5% of amount paid for parking is levied for non-residential parking places inside of the City.

Amusement tax is levied at 5% of the admission price paid to attend for-profit amusements in the City. Non-profit performance groups are exempt from this tax.

Payroll expense tax is for employers who conduct business in the City of Pittsburgh. The business must pay a 0.55% payroll expense tax on employees' wages generated as a result of conducting business in the City of Pittsburgh.

Local service tax (formerly the occupation privilege tax) is assessed on any person who is engaged in an occupation within the City of Pittsburgh where he or she earns at least \$12,000. The tax is a flat \$52 per year. Athletes, performers, and other transient workers owe the full \$52 provided that they earn \$12,000 during their work time in Pittsburgh, and the tax is deducted from the pay of their time spent in Pittsburgh. If a player returns to Pittsburgh for additional games or appearances (for example, during the playoffs), he or she is not charged an additional \$52 within the same year.

Facility usage fee is for non-resident entertainers, performers, employees of sports team and other users of publicly subsidized facilities and is subject to a 3% facility usage fee.

It is calculated based on the person's salary for the time that they are here in the City. The following formula is used:

$$\text{Gross Wages} \times \left(\frac{\text{Total work days in Pittsburgh}}{\text{Yearly Total works days}} \right) \times .03$$

If a performer or athlete is a resident of the City and pays the local earned income tax, he or she is not required to pay the facility usage fee.

Tax Information Provided to the SEA

According to a representative of the SEA, the Steelers, Pirates, and Penguins do not provide the SEA copies of tax documents submitted to the City. As per their lease agreements, the Steelers and the Pirates provide the SEA with Excel spreadsheets outlining their yearly amusement tax information. The Penguins provide information pertaining to the amusement tax, parking, tax, and state and local taxes paid in an Excel spreadsheet as per their lease agreement with the SEA. ALCO parking does provide SEA copies of the parking tax forms submitted to the City as well as Excel spreadsheets outlining taxes paid for the lots. ALCO does not provide any other copies of tax information to the SEA.

Requested Tax Information

Total Monies Collected

The auditors received total monies collected for the requested 6 tax sources through the City's Finance Department. A visual representation of all tax and fee monies collected from SEA facilities from 2009 through 2013 can be found in Chart 1. In 2009 the total money collected was \$19,489,030.75; in 2010 it was \$19,551,774.88; in 2011 \$22,261,165.16; 2012 \$21,179,829.28; and in 2013 \$24,739,716.71. These 5 year amounts total \$ 107,158,772.65.

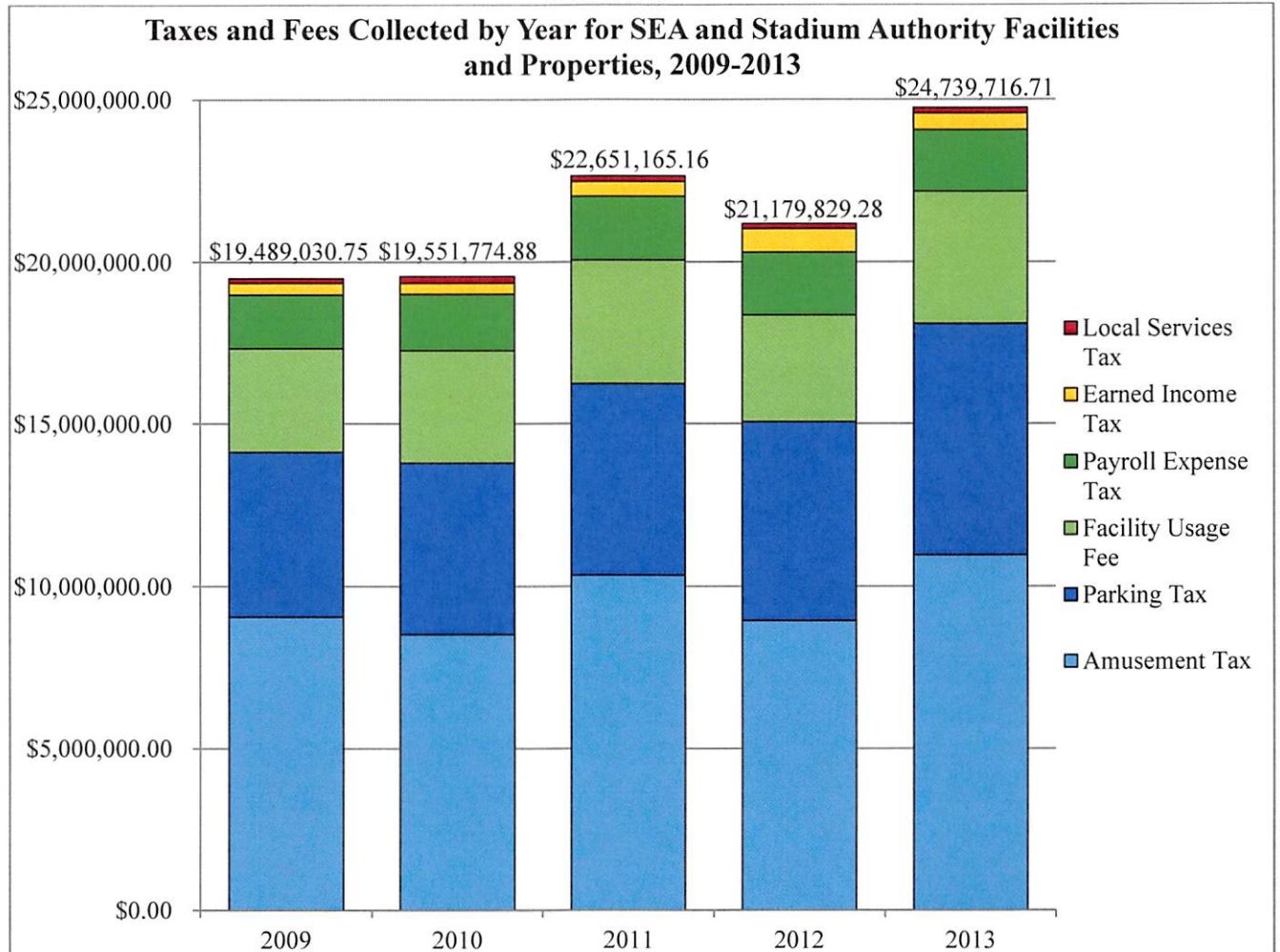
As a matter of form the total money reported to the auditors by the City's Finance Department was verified with documentation from the sports organizations, ALCO parking, CAPCO parking and Aramark Food Services.

All totals balanced except those of the earned income tax information. The totals received by the sports organizations and Aramark Food Services was the entire amount paid to the City in earned income tax. This amount did not separate the City from the school or resident from non-resident taxes paid. The totals received by the sports organizations and Aramark Food Service was greater than what the City reported, so the auditors used the dollar amounts reported from the City Finance Department and Jordan Tax Service.

Finding: The most money collected in 1 year from all 6 tax sources was \$24,739,716.71 in 2013.

Finding: The most money collected from earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee revenue sources comes from the amusement tax.

CHART 1



Source: City of Pittsburgh Department of Finance

Earned Income Tax

The 3% tax of all resident wages is called the earned income tax. One percent of the tax is for the City and 2% of the tax is sent to the City of Pittsburgh School District. Non-residents of Pennsylvania pay a 1% earned income tax just to the City. Pittsburgh City Council’s Resolution requests a 5 year report showing how much City residents and non-residents of Pennsylvania working with, for, or in the facilities and land owned by SEA and Stadium Authority paid in earned income tax.

Earned income tax revenue was requested from all entities’ occupying sports facilities and from the City’s Department of Finance and Jordan’s Tax Service. Jordan’s Tax Service first

collected the earned income tax for December 2011 and continues to collect the earned income tax. Employers in Pennsylvania have been required since 2012 to withhold this tax.

Most athletes and performers using SEA/Stadium Authority facilities are non-residents and live outside of the City or State limits. Athletes and performers pay either the earned income tax or the facility usage fee. The earned income tax that they sent to the City is found in Table 4.

TABLE 4
Earned Income Tax Revenue
January 2009 through December 2013

Location	2009	2010	2011	2012	2013	Total
Penguins	\$19,028.30	\$31,097.51	\$21,807.86	\$65,736.59	\$136,178.47	\$272,200.20
Pirates	\$26,013.91	\$30,580.33	\$34,600.47	\$47,291.46	\$56,716.39	\$192,926.60
Steelers	\$253,424.90	\$234,065.55	\$317,772.82	\$545,627.36	\$239,283.16	\$1,539,265.57
SMG CONSOL	\$13,897.93	\$15,756.04	\$15,871.26	\$ -	\$ -	\$45,525.23
Aramark	\$49,711.15	\$33,930.44	\$68,057.89	\$69,304.74	\$75,020.55	\$288,945.59
TOTALS	\$362,076.19	\$345,429.87	\$458,110.30	\$729,972.14	\$509,211.57	\$2,342,888.18

Source: Department of Finance and Jordan's Tax Service

Finding: Jordan's Tax Service only provides the City with a general quarterly report of the taxes paid to them.

RECOMMENDATION NO. 3:

The Department of Finance should require a detailed quarterly report of earned income taxes received by Jordan's Tax Service when the contract is renegotiated.

Parking Tax Revenue

The parking tax is 37.5% of the amount paid for parking. Twenty-three lots or parking garages are under the control or lease of the SEA and Stadium Authority; sixteen located on the North Side, six located in the Lower Hill around CONSOL Energy Center, and one located Downtown.

The Stadium Authority leases seven of the sixteen lots on the North Side from the Pennsylvania Department of Transportation (PennDOT). In turn the parking garage and surface lots located on the North Shore are leased to and managed by ALCO Parking Corporation from the Stadium Authority. The Lower Hill lots and the CONSOL parking garage are operated by the Penguins.

Table 5 shows the revenue the City collected for the parking tax from these SEA and Stadium Authority lots and garages from 2009 through 2013. In 2009 the City received

\$5,087,447.02, in 2010 \$5,291,596.22, in 2011 \$5,889,215.89, in 2012 \$6,118,595.29 and in 2013 \$7,116,590.07. The total amount received over the 5 year period was \$29,503,444.49.

Finding: The amount of parking tax collected by the City for SEA and Stadium Authority lots and parking garages has steadily increased over the five year span.

TABLE 5
PARKING TAX REVENUE
January 2009 through December 2013

Location	2009	2010	2011	2012	2013
Stadium - Lot 1 (Heinz/PNC/Stage AE)	\$410,496.12	\$492,867.19	\$619,997.71	\$696,161.46	\$877,016.19
Stadium - Lot 2 (Heinz/PNC/Stage AE)	\$482,900.71	\$387,161.67	\$449,824.73	\$407,544.38	\$362,856.95
Stadium - Lot 3 (Heinz)	\$16,870.86	\$19,398.74	\$22,753.87	\$17,466.99	\$21,267.49
Stadium - Lot 4 (Heinz/PNC)	\$313,873.58	\$276,916.33	\$302,847.32	\$313,834.76	\$347,965.43
Stadium - Lot 5 (Heinz/PNC)	\$2,817.85	\$18,292.03	\$61,972.16	\$102,495.01	\$127,405.83
Stadium - Lot 7A (Heinz/PNC)	\$18,649.60	\$22,610.95	\$32,536.09	\$26,442.81	\$31,525.13
Stadium - Lot 7B (Heinz/PNC)	\$20,105.38	\$22,517.67	\$26,720.72	\$23,828.70	\$27,272.44
Stadium - Lot 7C (Heinz/PNC)	\$40,228.76	\$42,881.61	\$50,004.78	\$43,932.72	\$45,251.63
Stadium - Lot 7D (Heinz/PNC)	\$31,768.34	\$34,193.52	\$49,781.07	\$40,878.95	\$59,967.80
Stadium - Lot 7F (Heinz/PNC)	\$15,825.16	\$15,487.51	\$20,875.43	\$28,361.84	\$28,195.38
Stadium - Lot 7G (Heinz/PNC)	\$56,023.56	\$74,225.25	\$98,507.35	\$105,332.50	\$107,757.01
Stadium - Lot 7H (Heinz/PNC)	\$10,037.02	\$5,018.51	\$12,095.58	\$9,088.45	\$18,032.10
Stadium - Ridge Ave Lot	\$18,802.46	\$18,859.27	\$29,883.02	\$22,069.86	\$22,699.05
Stadium - Ridge West Lot	\$26,249.77	\$23,765.96	\$32,835.32	\$25,050.79	\$26,512.07
Convention Center/10TH & Penn Combined	\$803,603.74	\$788,851.49	\$823,987.52	\$858,510.80	\$882,458.54
North Shore Garage	\$741,245.02	\$750,683.07	\$790,803.20	\$817,674.11	\$874,565.67
Reedsdale St Lot	\$12,950.16	\$12,803.87	\$18,789.47	\$14,978.87	\$21,732.34
W. Gen. Robinson St. Garage	\$661,337.87	\$710,407.02	\$821,215.55	\$942,533.91	\$1,084,057.49
CONSOL Garage	\$0.00	\$62,044.03	\$218,625.68	\$239,455.59	\$374,793.74
Melody Tent (CONSOL)	\$527,985.98	\$553,891.85	\$445,771.87	\$484,873.31	\$516,952.76
North Lot (CONSOL)	\$108,165.96	\$134,959.49	\$93,213.63	\$74,421.33	\$251,450.71
South Lot (CONSOL)	\$318,611.90	\$335,939.64	\$407,900.70	\$388,703.39	\$423,824.76
East Lot (CONSOL)	\$356,991.49	\$385,615.26	\$358,577.57	\$339,162.79	\$456,749.03
West Lot (CONSOL)	\$91,905.73	\$102,204.29	\$99,695.55	\$95,791.97	\$126,280.53
TOTALS	\$5,087,447.02	\$5,291,596.22	\$5,889,215.89	\$6,118,595.29	\$7,116,590.07
PERCENT CHANGE	--	4.01%	11.29%	3.89%	16.31%

Source: ALCO Parking confirmed by the City of Pittsburgh Department of Finance

Finding: The largest percentage change in parking tax revenue for all lots was from 2012 to 2013 at 16.31%

Finding: The largest percentage increases occurred at the North Lot located on the site of the former Civic Arena and CONSOL Garage between 2012 and 2013 with an increase of 237.87% and 56.25%, respectively. The paving of new parking spaces on the site of the demolished Civic Arena during the summer of 2012 may have contributed to these increases.⁹

Amusement Tax Revenue

The amusement tax is a 5% levy on the admission price paid to attend a for-profit amusement in the City. Table 6 includes the entire amount of amusement tax collected from 2009-2013 for events at PNC Park, CONSOL Energy Center, and Heinz Field. This dollar amount includes the Pirates, Penguins, Steelers and other events that happened at SEA and Stadium Authority venues.

The City of Pittsburgh received \$9,052,962.69 in 2009, \$8,511,513.39 in 2010, \$10,345,989.76 in 2011, \$8,936,723.47 in 2012, and \$10,967,165.46 in 2013 in amusement tax revenue. The total amount received over the 5 year period was \$47,814,354.77.

TABLE 6

AMUSEMENT TAX REVENUE					
January 2009 through December 2013					
	2009	2010	2011	2012	2013
Pirates	\$1,356,104.31	\$1,419,456.14	\$1,336,017.65	\$2,124,307.84	\$2,764,158.97*
Penguins	\$2,925,808.70*	\$2,890,918.00*	\$2,754,829.72*	\$2,212,997.11* °	\$3,422,700.61*
Steelers	\$3,773,534.27*	\$3,057,343.34	\$4,012,883.53*	\$3,141,933.80	\$3,115,137.75
Winter Classic	-	-	\$485,384.99^	-	-
Other CONSOL Energy Center/Mellon Arena Events	\$800,918.62	\$1,136,256.86	\$1,107,390.05	\$1,212,979.30	\$1,260,519.09
Other Heinz Field Events	\$196,596.79	\$7,539.05	\$649,483.82	\$244,505.42	\$404,649.04
TOTALS	\$9,052,962.69	\$8,511,513.39	\$10,345,989.76	\$8,936,723.47	\$10,967,165.46
PERCENT CHANGE	--	-5.98%	21.55%	-13.62%	22.72%
* Revenue is higher in years when there is playoff activity at Pittsburgh venues. These years includes 2013 for the Pirates, 2009, 2010, 2011, 2012, and 2013 for the Penguins, and 2009 and 2011 for the Steelers ^ While the Penguins played in the Winter Classic game at Heinz Field in 2011, amusement taxes were paid by the NHL through a separate account. ° The NHL Lockout during 2012 resulted in lower tax revenue from the Penguins.					

Source: City of Pittsburgh Department of Finance

⁹ <http://triblive.com/news/1998343-74/lot-parking-arena-penguins-site-team-acre-authority-civic-pittsburgh#axzz3t0jeVAEs>

Payroll Expense Tax Revenue

The payroll expense tax is paid by for-profit employers who conduct business in the City of Pittsburgh. Their business is subject to a 0.55% tax on the amount of payroll expense generated as a result of conducting business in the City of Pittsburgh.

The City of Pittsburgh collected \$1,666,389.50 in 2009, \$1,744,590.07 in 2010, \$1,958,802.73 in 2011, \$1,943,561.27 in 2012, and \$1,884,017.75 in 2013 for the payroll expense tax. The total amount received over the 5 year period was \$9,197,361.32. A breakdown of taxes and fees collected by event category by year can be found in Table 7.

An itemized list of taxes and fees collected from non NFL, NHL, MLB or AFL events can be found in the APPENDIX in Tables A1 through A15.

TABLE 7

PAYROLL EXPENSE TAX REVENUE						
January 2009 through December 2013						
	2009	2010	2011	2012	2013	TOTALS
AFL Games ■	\$0	\$0	\$1,097.26	\$1,031.22	\$3,213.84	\$5,342.32
NHL Games	\$352,711.15*	\$408,925.69*	\$465,129.84*	\$480,836.88*	\$318,903.98	\$2,026,507.54
MLB Games	\$516,698.74	\$479,950.36	\$645,511.18	\$641,909.84	\$203,582.27*	\$3,104,428.39
NFL Games	\$772,359.55*	\$716,090.18	\$796,534.18*	\$773,925.82	\$695,561.61	\$3,754,471.34
Heinz Field Other Events	\$26.98	\$0	\$5,607.32	\$23.48	\$0	\$5,657.78
CONSOL Energy Center Other Events	\$0	\$39,454.75	\$19,109.08	\$13,294.32	\$15,700.11	\$87,558.26
PNC Park Other Events	\$0	\$0	\$0	\$0	\$0	\$0
Mellon Arena Other Events †	\$8,039.53	\$84,764.32	\$0	\$0	\$0	\$92,803.85
Aramark Corporation ‡	\$16,553.55	\$15,404.77	\$25,813.87	\$32,539.71	\$30,279.94	\$120,591.84
TOTALS	\$1,666,389.50	\$1,744,590.07	\$1,958,802.73	\$1,943,561.27	\$1,884,017.75	\$9,197,361.32
PERCENT CHANGE		4.69%	12.28%	-0.78%	-3.06%	
<p>* Revenue is higher in years when there is playoff activity at Pittsburgh venues. These years includes 2013 for the Pirates, 2009, 2010, 2011, 2012, and 2013 for the Penguins, and 2009 and 2011 for the Steelers</p> <p>° The NHL Lockout during 2012 resulted in lower tax revenue from the Penguins.</p> <p>†The Mellon Arena closed on June 26, 2010 at which time the Penguins and all other events moved to the CONSOL Energy Center.</p> <p>■Pittsburgh's Arena Football League team, the Pittsburgh Power, was founded in 2011 and competed through 2014.</p> <p>‡Combined total for CONSOL Energy Center/Mellon Arena, Heinz Field, and PNC Park. Data obtained from Aramark Corporation and the Pittsburgh Penguins.</p>						

Source: City of Pittsburgh Department of Finance

Local Service Tax Revenue

The local service tax (formerly the occupation privilege tax) is assessed on any person who is engaged in an occupation within the City of Pittsburgh where he or she earns at least \$12,000. The tax is a flat \$52 per year. This dollar amount is set by the State Legislature and cannot be increased without their approval.

The City of Pittsburgh collected \$139,197.94 in 2009, \$205,234.54 in 2010, \$174,690.89 in 2011, \$156,278.56 in 2012, and \$171,660.89 in 2013 from the local service tax. The total amount received over the 5 year period was \$843,546.82. The amount of taxes collected for each year and who paid them can be found in Table 8.

TABLE 8
LOCAL SERVICE TAX REVENUE
January 2009 through December 2013

	2009	2010	2011	2012	2013	TOTALS
AFL Games ■	\$0	\$0	\$156.00	\$104.00	\$2,842.59	\$3,102.59
NHL Games	\$32,704.29*	\$22,580.76*	\$27,775.27*	\$18,841.23*°	\$15,640.05*	\$117,541.60
MLB Games	\$47,866.13	\$50,122.10	\$54,544.45	\$46,689.15	65,145.52*	\$260,851.35
NFL Games	\$29,521.84*	\$28,392.00	\$31,860.91*	\$42,788.82	\$31,909.41	\$164,472.98
Heinz Field Other Events	\$0	\$0	\$104.00	\$0	\$0	\$104.00
CONSOL Energy Center Other Events	\$0	\$4,117.36	\$42,215.83	\$9,921.60	\$12,592.32	\$68,847.11
PNC Park Other Events	\$0	\$0	\$0	\$0	\$0	\$0
Mellon Arena Other Events †	\$24,665.68	\$84,764.32	\$0	\$0	\$0	\$109,430.00
Aramark Corporation ‡	\$4,440.00	\$15,258.00	\$18,034.43	\$37,933.76	\$43,531.00	\$119,197.19
TOTALS	\$139,197.94	\$205,234.54	\$174,690.89	\$156,278.56	\$171,660.89	\$843,546.82
PERCENT CHANGE		31.22%	-4.36%	-10.54%	9.84%	

* Revenue is higher in years when there is playoff activity at Pittsburgh venues. These years includes 2013 for the Pirates, 2009, 2010, 2011, 2012, and 2013 for the Penguins, and 2009 and 2011 for the Steelers

° The NHL Lockout during 2012 resulted in lower tax revenue from the Penguins.

†The Mellon Arena closed on June 26, 2010 at which time the Penguins and all other events moved to the CONSOL Energy Center.

■Pittsburgh's Arena Football League team, the Pittsburgh Power, was founded in 2011 and competed through 2014.

‡Combined total for CONSOL Energy Center/Mellon Arena, Heinz Field, and PNC Park. Data obtained from Aramark Corporation and the Pittsburgh Penguins.

Source: City of Pittsburgh Department of Finance

Facility Usage Fee Revenue

The facility usage fee is for non-resident entertainers, performers, employees of sports teams and other for-profit users of publicly subsidized facilities. These individuals are subject to a 3% facility usage fee. It is calculated based on the person's salary for the time that they are in the City. The user of the facility self-reports their income and calculates the amount of tax that is owed.

Finding: The large differences in the amounts collected for the facility usage fee can be attributed to the amount an entertainer claims to earn when they perform in any facility. These figures can vary greatly because of the reported income from the event. The auditors found that several events had little or no paid facility usage fee.

For example, for her 2013 performance at Heinz Field, Taylor Swift paid \$70,410.61 for the facility usage fee. Conversely, in the same year Kenny Chesney paid only \$131.50 for his performance at Heinz Field (see Table A-5). However, he had previously paid \$53,911.19 in facility usage fees for his 2007 performance at Heinz Field.

Over the course of several years, the low compliance of high profile acts at Heinz Field could result in tens or hundreds of thousands of dollars in lost revenue for the City. This loss is further exacerbated by low fees and taxes paid by performers at CONSOL Energy Center and PNC Park.

The auditors found that there were several events had little or no paid facility usage fee. In 2013, the CONSOL Energy Center had 33 events scheduled. Of that 33, 18 paid some amount of facility usage fee; 12 (or 67%) of the 18 paid less than \$500. All events and the amount of facility usage fee paid per venue can be found in the APPENDIX (Tables A-13).

Finding: According to a supervisor in the City's Finance Department, a proposal is under review in the Law Department for the City of Pittsburgh to close this facility usage fee loophole.

Finding: According to the same supervisor in the City's Finance Department, the finance department will sometimes receive tax payments from performers several years after their performance in the City.

Finding: Auditors in the City's Finance department expressed support in having performers obtain local tax ID numbers, allowing Finance to work more directly with performers to collect taxes rather than through management companies.

RECOMMENDATION NO. 4:

The current administration with the City Law Department and City Council should make closing the facility usage fee loophole a top priority. This loophole is costing the City thousands of dollars. The most effective solution would be if City Council enacted legislation to close

these gaps. Additionally legislation should include requiring performers to obtain a local tax ID number and pay a penalty if payments are not made within 6 months of the performance.

The City of Pittsburgh collected \$3,180,957.41 in 2009, \$3,453,410.79 in 2010, \$3,824,355.52 in 2011, \$3,294,698.55 in 2012, and \$4,091,070.97 in 2013 in facility usage fees. The total amount received over the 5 year period was \$17,844,493.24.

Table 9 shows the facility usage fee collected from January 2009 through December 2013.

TABLE 9

FACILITY USAGE FEE REVENUE						
January 2009 through December 2013						
	2009	2010	2011	2012	2013	TOTALS
AFL Games ■	\$0	\$0	\$3,228.04	\$4,926.67	\$10,156.67	\$18,311.38
NHL Games	\$930,669.40*	\$1,007,162.33*	\$1,164,468.93*	\$721,455.76*°	\$1,047,782.77*	\$4,871,539.19
MLB Games	\$1,518,968.05	\$1,464,396.64	\$1,659,695.40	\$1,689,780.07	\$2,177,958.99	\$8,510,799.15
NFL Games	\$594,402.79*	\$644,527.70	\$689,659.34*	\$705,493.42	\$658,896.35	\$3,292,979.60
Heinz Field Other Events	\$641.85	\$0	\$91,267.14	\$128.10	\$71,660.13	\$163,697.22
CONSOL Energy Center Other Events	\$0	\$ 239,959.80	\$198,786.67	\$158,964.53	\$115,166.06	\$712,877.06
PNC Park Other Events	\$0	\$12,600.00	\$17,250.00	\$13,950.00	\$9,450.00	\$53,250.00
Mellon Arena Other Events †	\$136,275.32	\$84,764.32	\$0	\$0	\$0	\$221,039.64
TOTALS	\$3,180,957.41	\$3,453,410.79	\$3,824,355.52	\$3,294,698.55	\$4,091,070.97	\$17,844,493.24
PERCENT CHANGE	-	8.57%	10.74%	-13.85%	24.17%	-

* Revenue is higher in years when there is playoff activity at Pittsburgh venues. These years includes 2013 for the Pirates, 2009, 2010, 2011, 2012, and 2013 for the Penguins, and 2009 and 2011 for the Steelers

° The NHL Lockout during 2012 resulted in lower tax revenue from the Penguins.

†The Mellon Arena closed on June 26, 2010, at which time the Penguins and all other events moved to the CONSOL Energy Center.

■Pittsburgh's Arena Football League team, the Pittsburgh Power, was founded in 2011 and competed through 2014.

Source: City of Pittsburgh Department of Finance

Real Estate Taxes

Because the SEA and the Stadium Authority are public authorities, they are exempt from paying both real estate property tax and real estate transfer tax. As long as the SEA and Stadium Authority owns the land, even if it is leased to a sports team, it does not have to pay real estate taxes. Until the property owned by SEA and Stadium Authority is sold to a private business or individual, no real estate taxes are paid.

In 2011, the City of Pittsburgh residents voted to increase the real estate tax by .25 mills and give the proceeds to Carnegie Library of Pittsburgh. This is called the library tax. This dollar amount started being charged in 2012 and is shown in the tables.

As the SEA and Stadium Authority sold more parcels to private businesses and/or individuals the payment of yearly real estate taxes increased.

Table 10 shows the actual dollar amount of each tax collected from 2009-2013 from parcels previously owned by the SEA and Stadium Authority since 2000. The original sale date, Parcel ID number, parcel address, the grantee or name of purchaser, and the individual amount of taxes paid can be found in the APPENDIX Tables A16 to A20.

TABLE 10

Real Estate Tax Collected on Parcels Sold by the SEA and Stadium Authority since 2000 for Years 2009-2013						
Year	City	School	Library	Interest	Total	Aggregate Plots Sold
2009	\$1,132,861.78	\$1,460,132.96	-	\$94.33	\$2,593,089.07	15
2010	\$1,156,394.13	\$1,490,374.18	-	-	\$2,646,768.31	15
2011	\$1,471,321.45	\$1,896,369.89	-	-	\$3,367,691.34	15
2012	\$1,606,510.38	\$2,071,308.44	\$37,044.03	-	\$3,714,862.85	16
2013	\$1,621,670.77	\$2,052,907.87	\$52,899.21	-	\$3,727,477.85	19
TOTALS	\$6,966,758.51	\$8,971,093.34	\$89,943.24	\$94.33	\$16,049,889.42	-

Source: City of Pittsburgh Real Estate Tax Office

Sold Parcels and Transfer Tax

Parcels of land that were owned by the SEA or the Stadium Authority and that have been sold since the year 2000 are shown in Table 11. The parcels included in the table were compiled through a list provided by the SEA as well as a search of deed transfers in the Allegheny County Department of Real Estate involving the SEA and Stadium Authority.

Finding: Since 2000, the SEA and Stadium Authority have sold a combined 19 land parcels. This includes thirteen parcels on the North Side near the existing stadiums, five parcels on or near the former Civic Arena site, and one parcel downtown.

TABLE 11

Former SEA and Stadium Authority Parcels Sold from 2000-2013

Transfer Date	Parcel ID	Address	Grantee	Grantor	Lot Area (Sq Ft)	Sale Price	Transfer Tax
8/18/2000	8-G-35	214 Stadium Dr	MVP Investments, Inc	SEA		\$73,600.00	\$1,104.00
12/26/2002	9-N-133	951 Penn Ave	Penn Avenue Hotel LP	SEA		\$825,000.00	\$12,375.00
6/26/2003	8-G-108	233 Federal St	General Robinson Associates, LP	SEA	20,434	\$1,300,000.00	\$19,500.00
9/26/2003	8-K-30	231 N Shore Dr	North Shore Developers LP	SEA	37,684	\$565,261.00	\$8,478.91
4/1/2004	8-G-10	574 W General Robinson St	MVP Investments, Inc	SEA	22,556	\$700,000.00	\$10,500.00
6/18/2004	8-K-18	375 N Shore Dr	North Shore Developers LP	SEA	50,996	\$737,685.00	\$11,065.28
6/18/2004	8-K-20	375 N Shore Dr	North Shore Developers LP	SEA	15,887	(included with 8-K-18)	(included with 8-K-18)
9/10/2007	9-N-133*^	951 Penn Ave	Moody National CY Pittsburgh	Penn Avenue Hotel LP	8,960	\$8,241,677.71	\$164,833.55
11/3/2008	8-J-21	N Shore Dr	PSSI Stadium LLC	Stadium Authority	172,454	\$1,379,632.00	\$27,592.64
12/31/2008	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	Stadium Authority	95,161	\$1,320,907.00	\$26,418.14
2/4/2009	2-G-323	Washington Pl	Epiphany Parish Charitable Trust	SEA	261	\$1.00	\$ -
2/4/2009	2-G-322	Washington Pl	Epiphany Parish Charitable Trust	SEA	392	\$1.00	\$ -
2/4/2009	2-G-321	50 Congress St	Epiphany Parish Charitable Trust	SEA	871	\$1.00	\$ -
7/30/2009	8-G-144		Federal St Hospitality Associates LP	SEA		\$500,000.00	\$10,000.00
7/30/2009	8-G-145		Federal St Hospitality Associates LP	SEA		(included with 8-G-144)	(included with 8-G-144)
10/20/2009	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP	SEA	44,758	\$1.00	\$9,500.00
3/25/2010	8-J-21*	N Shore Dr	North Shore Ent Partners	PSSI Stadium Corp	172,454	\$1.00	\$27,592.64
5/26/2010	9-N-133*^	951 Penn Ave	IA Lodging Pgh Penn DST	Moody National CY Pittsburgh	8,960	\$2.46	\$172,288.76
5/31/2012	2-H-200	1420 Centre Ave	W P Partnership	SEA	196,338	\$95,000.00	\$1,900.00

TABLE 11 continued

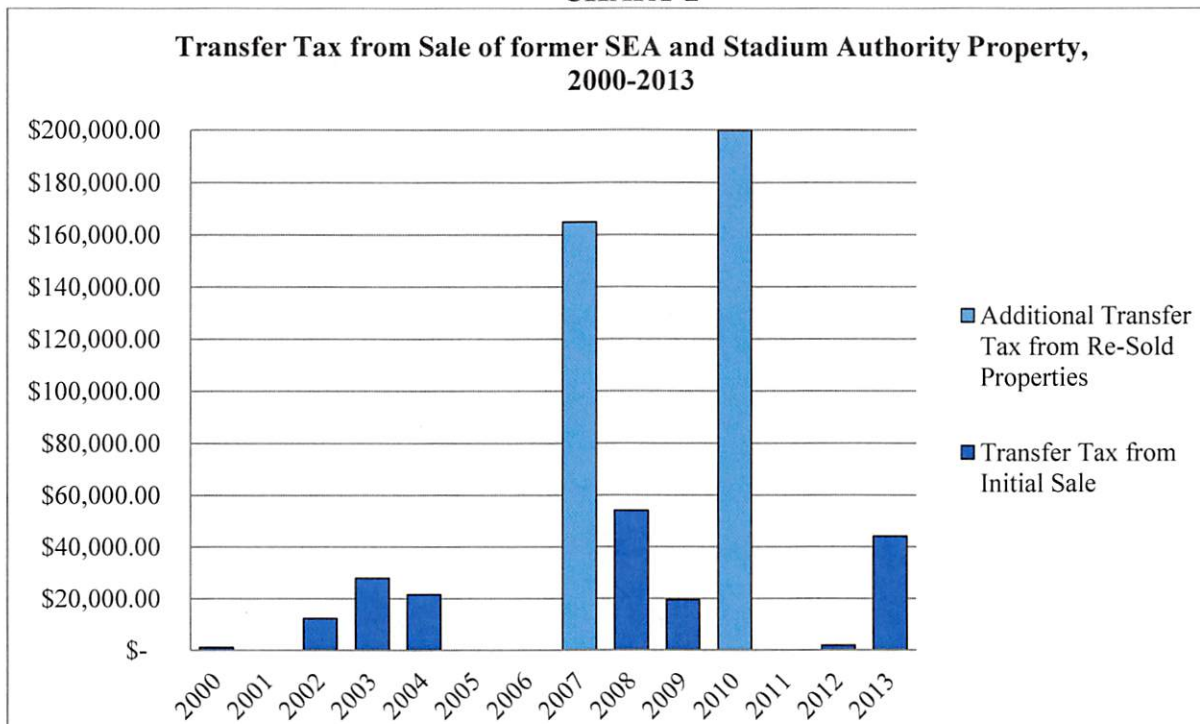
Former SEA and Stadium Authority Parcels Sold from 2000-2013							
Transfer Date	Parcel ID	Address	Grantee	Grantor	Lot Area (Sq Ft)	Sale Price	Transfer Tax
6/19/2013	8-K-2*	260 N Shore Dr	Chatham Pittsburgh HP LLC	Continental Rockbridge North Shore Hotel	95,161	\$38,125,605.00	\$762,512.10
8/1/2013	8-K-17	N Shore Dr	North Shore Developers LP	SEA	40,200	\$1,100,000.00	\$22,000.00
8/1/2013	8-K-15	N Shore Dr	North Shore Developers LP	SEA	30,892	(included with 8-K-17)	(included with 8-K-17)
8/1/2013	8-K-9	W. General Robinson St	North Shore Developers LP	Stadium Authority	82,564	\$1,100,000.00	\$44,000.00
TOTALS						\$9,697,089.00	\$1,331,661.02

* Indicates sale price not included in summed total; parcel transaction sold from original grantee to another private developer. These fields are also shaded.
 ^Indicates the parcel was sold with other privately owned properties. Transfer tax and sale price listed were calculated pro rata based on square footage of all properties sold in transaction.

Source: Allegheny County Department of Real Estate, Sports & Exhibition Authority

Revenue from transfer taxes of former SEA and Stadium Authority parcels has varied greatly by year. While the city obtains some revenue from the sale of these properties, greater gains have been realized through the subsequent sale of properties from private entities to other private entities, exhibited in Chart 2.

CHART 2



Source: Allegheny County Department of Real Estate

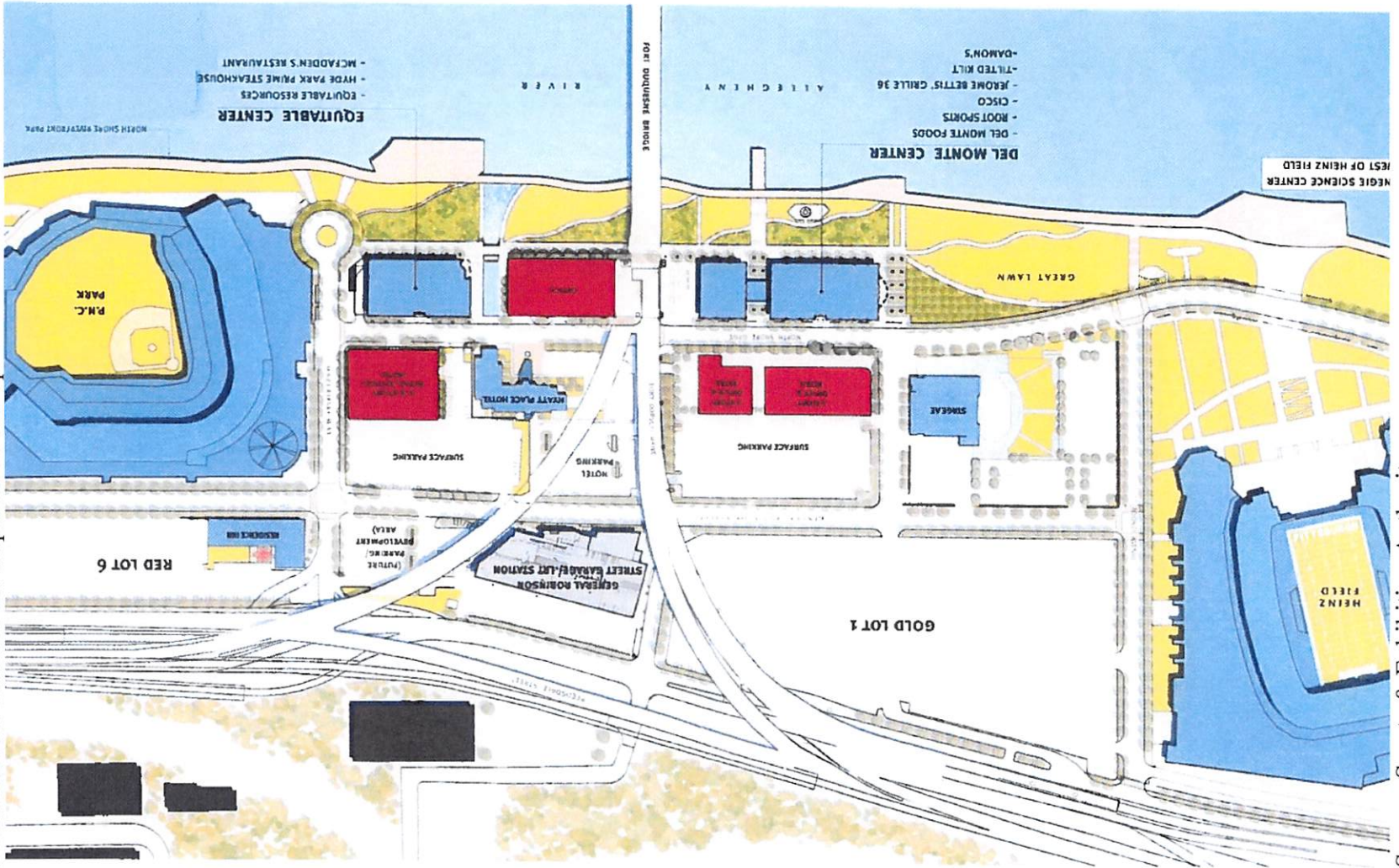
The City collected \$204,433.97 in transfer taxes from the initial sale of SEA and Stadium Authority properties to private individuals since 2000. During the same time period the City also collected \$1,127,227.05 in additional transfer tax from re-sold SEA and Stadium Authority properties.

Finding: Since 2000, the City of Pittsburgh has received a combined \$1,331,661.02 from transfer taxes paid from initial and subsequent sales of SEA or the Stadium Authority parcels.

CONCLUSION: The City of Pittsburgh had minimal financial outlay for the building of PNC Park, Heinz Field and CONSOL Energy Center. In return the City has received revenue from earned income tax, parking tax, amusement tax, payroll expense tax, local service tax, and the facility usage fee. From 2009 through 2013 the revenue received from all 6 sources averaged about \$21,431,754.53 a year. Additionally, \$1,331,661.02 of revenue has been received from real estate transfer taxes paid from initial and subsequent sales of SEA or the Stadium Authority parcels since 2000. These resold land parcels are bringing in and will continue to bring Real Estate taxes in every year.

APPENDIX

FIGURE A1: Planned development of the Option Area between Heinz Field and PNC Park.



Source: Sports & Exhibition Authority

FIGURE A2: North Shore area during the construction of Heinz Field (left) and PNC Park (right) with Three Rivers Stadium still standing in the center.



Source: ED3 Consultants Inc. website.

FIGURE A3: Planned Development of the Hill District on the Civic Arena Site



Source: Sports & Exhibition Authority.

LEASE TERMS or RENT PAID to the SEA

Pittsburgh Steelers Rent Payments (through a contract with parent company PSSI Stadium Corp.)

- Net Revenue: The Steelers pay the SEA 15% of net revenues generated from non-sporting events at the stadium
- Ticket Surcharge
 - For NFL events, a 5% ticket surcharge is placed on all ticket sold to be paid to the SEA. The surcharge amount is capped at an average of \$3.00 per ticket. If the proceeds of the ticket surcharge for NFL events exceed \$1,400,000 in a lease year, the SEA is paid the \$1,400,000 and any additional funds over that amount if paid to the Capital Reserve Fund.
 - For non-NFL events, there is also a 5% surcharge on all tickets. For the first 10 years of the lease, the average surcharge per ticket is capped at \$2.00, and then increases to \$2.25 in the second 10 years and \$2.50 in the last ten years of the lease. All ticket surcharge money from non-NFL events is paid to the SEA.
- Statutory Rent: The Steelers also agreed to make three payments of Statutory Rent to SEA of \$25,000,000 reduced by credits and eligible taxes, at the end of the first, second, and third ten-year periods of the lease. Eligible taxes for credits includes a variety of corporates net income tax, capital stock and franchise tax, personal income tax, sales tax, and tax paid related to the sale of any alcohol or liquor, paid to the City, County, or Commonwealth.

Pittsburgh Pirates Rent Payments (through a contract with parent company Pittsburgh Associates)

- Base Rent: The Pirates pay a base rent amount of \$100,000 per year.
- Excess Gate: The Pirates will pay the SEA 5% of all yearly Ticket Revenues from \$44,500,000 to \$52,500,000 and 10% of all Ticket Revenues over \$52,500,000, adjusted annually based on 2001 dollars. Ticket revenues exclude premiums charged on ticket for Premium Seating (this includes additional charges for luxury seats, such as box seats) and the value of complimentary tickets.
- Excess Concession Revenue: The Pirates rent includes two factors from concession revenue sold at PNC Park.
 - The Pirates get to keep all of concession revenue they receive up to 42% of the Gross Concession Revenue (all revenue from the sales from concession). If the team receives more than 42% of the Gross Concession Revenue, they must pay 5% of that amount above 42% in rent payment. If the team receives 45% of Gross Concession Revenue, they pay 10% of the additional revenue above the 45% in

- rent payment. The percentage of concession revenue remitted to the Pirates is based upon an agreement between the food vender and the Pirates.
- If the total cash received by the Pirates from Gross Food and Beverage Revenues exceeds an average of \$9.00 per person in attendance per game, the team pays \$5 of the excess over \$9.00 to the SEA.
 - Ticket Surcharge: The Pirates retains the first \$1,500,000 of Ticket Surcharge (5% of admission price) in a Lease Year. The next \$375,000 of Ticket Surcharge is paid to the SEA for the Capital Reserve Fund. The next \$250,000 is paid to the SEA as additional rent. Proceeds above \$2,125,000 are retained by the team. This rate is at the consent of the team when the Amusement Tax rate is at or under 5%.
 - Statutory Rent: The Pirates also agreed to make three payments of Statutory Rent to SEA of \$25,000,000 reduced by credits and eligible taxes, at the end of the first, second, and third ten-year periods of the lease. Eligible taxes for credits includes a variety of corporate net income tax, capital stock and franchise tax, personal income tax, sales tax, and tax paid related to the sale of any alcohol or liquor, paid to the City, County, or Commonwealth.

Pittsburgh Penguins Rent Payments

- Base Rent: The Penguins pay a base yearly rent of \$4,100,000 for the CONSOL Energy Center and \$200,000 for the parking spaces at the site of the Mellon Arena.
- Additional Rent:
 - The Penguins also pay up to \$400,000 per lease year for costs, charges, and expenses related to arena use
 - The Penguins will charge a surcharge on new and existing parking to raise \$400,000 for maintenance; any additional amount raised above the \$400,000 is retained by the Penguins
 - Should the city amusement tax increase to above 5%, the Penguins will receive a credit against the rent payable equal to the difference in the new and old amount remitted for the amusement tax.

**Paid Facility Usage Fee, Payroll Expense Tax,
and Local Service Tax by Event, 2009-2013**

Heinz Field Events – Excluding Steeler Games. Source: Pittsburgh’s Department of Finance

Table A1

Heinz Field Events 2009				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/6/09	Kenny Chesney	-	-	-
6/6/09	Miranda Lambert	\$641.85	\$26.98	-
	TOTALS	\$641.85	\$26.98	-

Table A2

Heinz Field Events 2010				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
7/4/10	Phil Vassar	\$450.00	-	-
	TOTAL	\$450.00	-	-

Table A3

Heinz Field Events 2011				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
1/1/11	The Clarks	\$450.00	-	-
6/18/11	Taylor Swift	\$63,486.01	-	-
6/18/11	Need To Breathe	-	\$125.86	-
7/2/11	Kenny Chesney	\$134.71	-	-
7/2/11	Zac Brown Band	\$254.81	\$47.62	-
7/2/11	Billy Currington	\$86.77	\$30.23	-
7/2/11	Uncle Kracker	-	\$12.09	-
7/26/11	U2	\$26,854.84	\$5,391.52	\$104.00
	TOTALS	\$91,267.14	\$5,607.32	\$104.00

Table A4

Heinz Field Events 2012				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/30/12	Kenny Chesney	\$128.10	\$23.48	-
	TOTALS	\$128.10	\$23.48	-

Table A5

Heinz Field Events 2013				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/22/13	Kenny Chesney	\$131.50	-	-
7/6/13	Taylor Swift	\$70,410.61	-	-
7/6/13	NEW PAYROLL (Joel Crouse) AEG Live	\$30.00 \$225.00	-	-
7/6/13	Austin Mahone	\$225.00	-	-
7/6/13	Ed Sheeran	\$750.00	-	-
10/30/13	NEW PAYROLL (Sheryl Crow)	\$92.66	-	-
	TOTALS	\$71,609.77	-	-

**Paid Facility Usage Fee, Payroll Expense Tax,
and Local Service Tax by Event, 2009-2013**

PNC Park Events – Excluding Pirate Games. Source: Pittsburgh’s Department of Finance

PNC Park Events for 2009 is not available (records were not kept in the current form).

Table A6

PNC Park Events 2010				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/5/10	Collective Soul	\$2,400.00	-	-
7/24/10	Steve Miller Band	\$6,000.00	-	-
8/7/10	George Thorogood	\$2,550.00	-	-
9/4/10	Luke Bryan	\$1,650.00	-	-
9/25/10	O.A.R.	-	-	-
	TOTAL	\$12,600.00	-	-

Table A7

PNC Park Events 2011				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/11/11	Huey Lewis & the News	\$3,750.00	-	-
7/9/11	.38 Special	\$2,250.00	-	-
8/6/11	Train	\$4,500.00	-	-
9/24/11	Steve Miller Band	\$6,750.00	-	-
	TOTAL	\$17,250.00	-	-

Table A8

PNC Park Events 2012				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/9/12	Boyz II Men	\$2,250.00	-	-
7/7/12	Daughtry	\$6,000.00	-	-
8/11/12	Styx	\$3,450.00	-	-
9/29/12	Lifhouse	\$2,250.00	-	-
	TOTAL	\$13,950.00	-	-

Table A9

PNC Park Events 2013				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
6/1/13	Kool & the Gang	\$2,250.00	-	-
6/15/13	Blues Traveler	\$1,950.00	-	-
8/31/13	Third Eye Blind	\$2,250.00	-	-
9/21/13	Neon Trees	\$3,000.00	-	-
	TOTAL	\$9,450.00	-	-

**Paid Facility Usage Fee, Payroll Expense Tax,
and Local Service Tax by Event, 2009-2013**

CONSOL Energy Center – Excluding Penguin and Pittsburgh Power Games.
Source: Pittsburgh’s Department of Finance

Table A10

CONSOL Energy Center Events 2010				
Event Date(s)	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
8/18/10	Paul McCartney	\$75,000.00	\$13,750.00	-
8/19/10	Paul McCartney	\$57,329.37	\$10,510.38	-
9/5/10	Lady Gaga	\$22,571.39	\$4,240.67	\$52.00
9/10-11/10	Spirit of America	-	-	-
9/16/10	Rush	-	-	-
9/17/10	Nickelback	-	-	-
9/26/10	Roger Waters	\$13,739.51	\$2,620.72	\$52.00
9/30/10	Chris Tomlin	\$1,673.47	\$306.80	\$52.00
10/22/10	So You Think You Can Dance	\$4,069.50	-	-
10/19/10	Eagles	\$11,273.24	\$2,125.02	\$332.80
10/27/10	Dane Cook	\$3,407.82	-	-
10/14/10	George Strait/Reba McEntire	\$17,295.21	\$3,575.00	-
11/3-7/10	Ringling Bros Barnum & Bailey	\$3,230.65	\$19.79	\$156.00
11/21/10	Trans Siberian Orchestra	\$704.25	\$129.11	\$2,184.00
12/3/10	Doo Wop	\$771.69	\$137.22	\$52.00
12/4/10	Chelsea Handler	\$12,459.02	\$2,021.37	\$92.56
12/13/10	Justin Bieber	\$16,332.87	-	-
12/26/10	Harlem Globetrotters	\$101.81	\$18.67	\$1,144.00
12/27/10	WWE Smackdown	-	-	-
	TOTALS	\$239,959.80	\$39,454.75	\$4,117.36

Table A11

CONSOL Energy Center 2011				
Event Date(s)	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
1/13-16/11	Sesame Street	\$339.24	\$62.20	-
1/29/11	Nuclear Cowboys	\$987.90	\$608.29	\$11,284.00
2/11-12/11	Bon Jovi	\$60,029.11	-	-
2/18-20/11	Monster Jam	\$428.25	-	\$2,779.03
2/26/11	Live Nation Touring USA	\$173.02	\$179.09	-
2/26/11	Scissor Sisters Touring	\$375.00	\$68.75	\$52.00
2/26/11	Lady Gaga	\$20,677.50	\$3,790.88	\$52.00
3/2-6/11	Disney on Ice	\$1,681.97	\$320.96	\$3,432.00
3/18/11	Celtic Woman	\$7,062.33	-	-
3/21/11	WWE	\$2,997.00	\$549.45	\$3,172.00
3/23/11	Elton John	\$16,468.99	\$3,068.90	\$ 52.00

Table A11 continued
CONSOL Energy Center 2011

Event Date(s)	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
3/26/11	Stars on Ice	\$1,572.33	\$288.26	\$572.00
4/8-10/11	64th Shrine Circus	exempt	exempt	exempt
4/22/11	Blue Collar Comedy	-	-	-
4/30/11	NRA	\$6,150.00	\$715.00	-
5/11/11	Usher/Akon	\$16,307.55	-	-
6/10/11	Michael Buble	\$12,052.95	\$58.10	\$2,652.00
6/15/11	NKOTB/ Backstreet Boys	\$3,202.28	\$66.12	\$416.00
6/15/11	FSO Ethan Farmer	\$56.26	\$8.87	\$67.60
6/18/11	Sade/John Legend	\$18,750.00	\$88.90	\$52.00
6/26/11	UFC Live	-	\$3,491.64	-
7/23/11	WWE Smackdown	\$1,042.50	\$191.13	\$520.00
8/3/11	Josh Groban	-	-	-
8/10/11	American Idol Live	\$7,837.86	-	-
8/12/11	Hillsong United	\$900.00	\$165.00	
8/19/11	Britney Spears	-	\$2,431.25	\$52.00
9/9/11	Joel and Victoria Osteen	-	exempt	-
9/23/11	Foo Fighters	-	-	-
10/7-8/11	Women of Faith	\$2,119.50	\$388.58	\$52.00
10/29/11	Chris Brown	\$4,125.00	\$76.69	
11/2-6/11	Ringling Bros. Circus	\$3,694.77	\$704.04	\$12,849.20
11/19/11	Bob Seger & The Silver Bullet Band	-	-	-
11/20/11	Andre Rieu	\$704.70	\$129.92	
11/27/11	Kanye West/Jay-Z	\$5,885.34	\$1,078.98	\$52.00
12/9/11	Doo Wop	\$147.01	\$24.73	\$52.00
12/23/11	Trans Siberian Orchestra	\$751.93	\$137.85	\$2,132.00
12/26/11	Harlem Globetrotters	\$128.88	\$23.62	\$1,352.00
12/28/11	WWE Raw	\$2,137.50	\$391.88	\$572.00
12/31/11	Jeff Dunham	-	-	-
	TOTALS	\$198,786.67	\$19,109.08	\$42,215.83

Table A12
CONSOL Energy Center 2012

Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
1/13-15/12	Sesame Street Live	\$374.61	\$69.00	-
2/4/12	Nuclear Cowboyz	\$831.15	-	-
2/17-19/12	MONSTER JAM	\$465.75	\$30.65	\$551.20
2/29/12 to 3/04/12	Disney On Ice	\$115.14	-	-
3/10/2012	Stars On Ice	\$1,280.00	\$234.67	\$624.00

Table A12 continued

CONSOL Energy Center 2012				
Event Date(s)	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
3/15/12 & 3/17/12	NCAA Men's Basketball Champ	-	-	-
3/21/12	Celtic Woman	-	-	-
3/30/12	David Lee Roth	\$2,839.05	\$11.00	\$52.00
3/30/12	Van Halen	\$5,965.00	\$125.00	\$208.00
3/31/12	Casting Crowns	-	-	-
4/25/12	Nickelback	-	-	-
5/14/012	WWE Raw	\$2,757.00	\$505.45	\$3,536.00
5/30/12	Red Hot Chili Peppers	-	-	-
6/14/12	Avicii	\$430.21	\$13.79	-
6/14/12	Daughtry (Avicii Support)	\$355.00	-	-
7/3/12	Roger Waters	\$13,419.99	\$2,573.34	\$52.00
7/21/12	Summer JAM	-	-	-
7/22/12	Wedding Clickers	-	-	-
7/28/12	Rod Stewart/Stevie Nicks	-	-	-
8/14/12	American Idol 2012	\$4,836.00	-	-
8/22-26/12	How to Train Your Dragon	-	-	-
9/11/12	RUSH	\$8,816.15	\$4,473.82	\$104.00
9/15/12	Eric Church	\$8,216.79	\$28.88	-
9/16/12	Barry Manilow Rescheduled 4/19/2013	-	-	-
10/26/12	Kevin Hart	-	-	-
10/27/12	Bruce Springsteen	\$32,882.94	\$173.09	-
11/1-4/12	Ringling Brothers Circus	-	-	-
11/6/12	Madonna	\$23,383.43	\$4,286.96	\$52.00
11/6/12	Paul Oakenfold	\$750.00	\$137.50	\$52.00
11/11/12	The WHO	\$15,750.00	-	-
11/11/12	Vintage Trouble Tour (Who Sup)	\$60.00	-	-
11/16/12	Kellogg's Tour of Gymnastics	-	-	-
11/20/12	Justin Bieber	\$23,308.03	-	-
11/27/12	Carrie Underwood	\$8,409.60	-	-
11/27/12	Hunter Hayes	\$225.00	-	-
12/7/12	Doo Wop Holiday	\$365.51	\$61.07	\$52.00
12/8/12	Gaither Homecoming Xmas	-	-	-
12/12/12	Wiz Khalifa – Local resident	-	-	-
12/15/12	Toby Mac	-	-	-
12/16/12	Trans-Siberian Orchestra	\$757.78	\$138.93	\$2,132.00
12/18/12	WWE Raw	\$2,223.00	\$407.55	\$884.00
12/26/12	Harlem Globetrotters	\$147.40	\$23.62	\$1,622.40
	TOTALS	\$158,964.53	\$13,294.32	\$9,921.60

Table A13

CONSOL Energy Center Events 2013				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
01/11-13/2013	Sesame Street Live	\$375.06	\$66.47	-
01/26-27/2013	Nuclear Cowboyz	\$1,230.22	\$240.70	-
02/15-17/2013	MONSTER JAM	\$466.92	\$91.35	-
2/21/2013	Bon Jovi	\$30,990.75	-	-
2/23/2013	Chris Tomlin	-	-	-
02/27-3/3/2013	Disney On Ice	\$1,438.89	\$281.53	-
	Disney On Ice (diff employer)	\$143.85	\$28.14	-
3/18/2013	WWE Monday Night Raw	\$3,385.50	\$620.68	\$3,640.00
3/31/2013	Green Day	\$6,225.00	\$1,625.20	\$1,264.64
	NEW PAYROLL (Green Day)	\$471.44	-	-
4/6/2013	Eric Clapton and James Taylor	\$11,967.60	\$2,250.65	\$52.00
4/6/2013	BIG ChairTours/The Wallflowers	\$675.00	\$149.75	-
4/11-13/13	NCAA Frozen Four (non-profit)	-	-	-
4/19/2013	Barry Manilow	-	-	-
4/21/2013	Harlem Globetrotters	\$280.34	\$47.18	\$2,870.40
4/26/2013	Fleetwood Mac	\$14,231.41	\$2,827.48	\$345.28
4/30/2013	The Black Keys	-	-	-
6/11/2013	New Kids on the Block	-	-	-
6/20/2013	Tom Petty and Heartbreakers	-	-	-
7/2/2013	NEW PAYROLL (Bruno Mars)	\$2,912.13	-	-
7/8/2013	One Direction	-	-	-
7/23/2013	Eagles	\$16,698.64	\$3,061.42	\$208.00
9/8/2013	Muse	-	-	-
9/20/2013	James Taylor and Michael Buble	\$12,929.70	\$131.75	\$52.00
10/7/2013	WWE Smackdown	\$2,316.00	\$424.60	\$1,040.00
10/11/2013	Pearl Jam	-	-	-
10/18/2013	Drake	-	-	-
11/2/2013	Josh Groban	-	-	-
11/6-10/13	Ringling Bros. Circus	\$4,247.45	\$803.48	-
12/6/2013	Jeff Dunham	-	-	-
12/7/2013	Trans-Siberian Orchestra	\$768.26	\$140.85	\$2,028.00
12/12/2013	Donny & Marie Osmond	\$306.56	\$66.58	-
12/14/2013	Justin Timberlake (New Payroll)	\$3,000.58	-	-
12/26/2013	Harlem Globetrotters	\$104.76	\$19.21	\$1,092.00
	NEW PAYROLL Various	-	\$2,972.84	-
	TOTALS	\$115,166.06	\$15,700.11	\$12,592.32

**Paid Facility Usage Fee, Payroll Expense Tax,
and Local Service Tax by Event, 2009-2010**

Mellon Arena –Excluding Penguin games. Mellon Arena closed in 2010.
Source: Pittsburgh’s Department of Finance

Table A14

Mellon Arena Events 2009				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
1/7/09	AC/DC	\$10,162.76	\$183.48	\$260.00
1/8/09	Sesame Street Live	-	\$75.00	-
1/31/09	Motocross	-	-	-
2/13/09	Monster Jam	-	-	-
3/1/09	Fleetwood Mac	\$13,129.00	\$2,482.00	\$208.00
3/5/09	Disney on Ice	\$769.31	\$141.04	\$2,860.00
		\$95.81		
3/21/09	Smuckers Stars on Ice	-	\$323.95	\$624.00
3/27/09	Britney Spears	\$30,938.74	-	-
4/3/09	Shrine Circus	-	-	-
4/11/09	Harlem Globetrotters	-	-	-
5/5/09	WWE Smackdown	\$12,635.80	\$393.93	\$6,543.68
5/7/09	Dane Cook	\$16,301.79	-	-
5/12/09	Yanni	\$572.90	\$115.85	-
5/17/09	Andre Rieu	\$660.07	\$143.43	-
5/19/09	Bruce Springsteen	-	-	-
6/27/09	Mixed Martial Arts	\$823.26	-	-
7/6/09	Barry Manilow	\$276.43	-	-
7/22/09	Green Day	-	-	-
7/25/09	Jonas Brothers	\$4,226.24	\$1,003.25	\$234.00
8/11/2009	Get Motivated	\$10,515.00	\$2,040.00	\$364.00
8/13/2009	Keith Urban	\$4,500.00	-	-
08/18/09	Wiggles	\$410.58	\$40.39	\$0.00
8/22/09	American Idol	\$9,763.85	-	\$52.00
10/9/09	Taylor Swift	\$8,546.56	\$173.20	-
11/04/09	Ringling Bros Circus	\$3,604.04	\$660.74	\$12,012.00
11/22/09	Winter Wonder Slam	\$287.30	-	-
11/29/09	Star Wars in Concert	-	-	-
12/11/09	Doo Wop Holiday Reunion Show		\$112.48	\$52.00
12/13/09	Kiss	\$8,587.20	-	-
12/17/09	Trans Siberian Orchestra	\$174.86	\$121.65	-
12/26/09	Harlem Globetrotters	\$158.94	\$29.14	\$1,456.00
	TOTALS	\$136,275.32	\$8,039.53	\$24,665.68

Table A15

Mellon Arena Events 2010				
Event Date	NAME	Facility Usage Fee	Payroll Expense Tax	Local Service Tax
1/14/2010	Sesame Street	\$315.00	\$58.00	-
1/30/2010	Jeff Dunham	\$7,863.53	-	-
2/25/2010	Eric Clapton	\$18,693.81	\$585.02	\$6,032.00
2/25/2010	Roger Daltrey	\$31.03	\$17.07	\$6.00
2/27/2010	Casting Crowns	\$2,423.27	-	-
3/4/2010	Black Eyed Peas	\$19,500.00	-	-
3/10/2010	Disney on Ice	\$928.29	\$170.19	\$2,860.00
3/12/2010	Ringling Bros- Barnum & Bailey	\$876.63	\$160.71	\$1,456.00
3/16/2010	Jay Z	-	-	-
3/19/2010	Celtic Woman	\$5,166.45	-	-
3/26/2010	Gaither Homecoming	\$375.00	-	-
4/29/2010	Smuckers Stars on Ice	\$2,010.00	\$368.50	\$624.00
5/10/2010	WWE Smackdown	\$2,851.50	\$2,455.97	\$1,404.00
6/26/2010	Carole King	\$23,729.81	-	-
6/26/2010	James Taylor	-	\$89.19	\$2,184.00
	Trans Siberian Orchestra	-	\$41.68	-
	TOTALS	\$84,764.32	\$3,946.33	\$14,566.00

PAID REAL ESTATE TAXES by Parcel, 2009-2013. Sources: Allegheny County Department of Real Estate and City of Pittsburgh Department of Real Estate.

Parcels included are those that were sold by the SEA or Stadium Authority to private entities between 2000 and 2013.

Table A16
2009 Paid City and School
Real Estate Taxes

Original Sale Date	Parcel ID	Address	Owner	City 10.8 mills	School 13.92 mills	Interest
08/18/00	8-G-35	214 Stadium Dr	MVP Investments, Inc	-		-
12/26/02	9-N-133	951 Penn Ave	Moody National	\$2,209.94	\$2,848.37	-
06/26/03	8-G-108	233 Federal St	General Robinson Associates, LP	\$170,270.10	\$219,459.24	-
09/26/03	8-K-30	231 N Shore Dr	North Shore Developers LP	\$290,001.60	\$373,779.84	-
04/01/04	8-G-10	574 W General Robinson St	MVP Investments, Inc.	\$4,905.03	\$6,322.03	\$94.33
06/18/04	8-K-18	375 N Shore Dr	North Shore Developers LP	\$389,491.20	\$502,010.88	-
06/18/04	8-K-20	375 N Shore Dr	North Shore Developers LP	\$1,032.47	\$1,330.74	-
11/03/08	8-J-21	N Shore Dr	PSSI Stadium LLC	\$28,207.44	\$36,356.26	
12/31/08	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel		-	-
02/04/09	2-G-323	Washington Pl	Epiphany Parish Charitable Trust	-	--	-
02/04/09	2-G-322	Washington Pl	Epiphany Parish Charitable Trust	-	-	-
02/04/09	2-G-321	50 Congress St	Epiphany Parish Charitable Trust	-	-	
02/23/09	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	-	-	
07/30/09	8-G-144		Federal St Hospitality Associates LP	-	-	
07/30/09	8-G-145		Federal St Hospitality Associates LP	-	-	
10/20/09	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP			
05/31/12	2-H-200	1420 Centre Ave	W P Partnership	\$246,744.00	\$318,025.60	
08/01/13	8-K-17	N Shore Dr	North Shore Developers LP	-	-	
08/01/13	8-K-15	N Shore Dr	North Shore Developers LP	-	-	
			TOTALS	\$1,132,861.78	\$1,460,132.96	\$94.33

Table A17

2010 Paid City and School Real Estate Taxes					
Original Sale Date	Parcel ID	Address	Grantee	City 10.8 mills	School 13.92 mills
08/18/00	8-G-35	214 Stadium Dr	MVP Investments, Inc	-	
12/26/02	9-N-133	951 Penn Ave	Penn Avenue Hotel LP	\$2,209.94	\$2,848.37
06/26/03	8-G-108	233 Federal St	General Robinson Associates, LP	\$170,270.10	\$219,459.24
09/26/03	8-K-30	231 N Shore Dr	North Shore Developers LP	\$290,001.60	\$373,779.84
04/01/04	8-G-10	574 W General Robinson St	MVP Investments, Inc	\$4,872.66	\$6,280.22
06/18/04	8-K-18	375 N Shore Dr	North Shore Developers LP	\$389,491.20	\$502,010.88
06/18/04	8-K-20	375 N Shore Dr	North Shore Developers LP	\$1,032.47	\$1,330.74
11/03/08	8-J-21	N Shore Dr	North Shore Entertainment Partners LLC	\$28,516.44	\$36,665.26
12/31/08	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$11,580.88	\$14,926.46
02/04/09	2-G-323	Washington Pl	Ephiphany Parish Charitable Trust	\$9.72	\$12.53
02/04/09	2-G-322	Washington Pl	Ephiphany Parish Charitable Trust	\$84.24	\$108.58
02/04/09	2-G-321	50 Congress St	Ephiphany Parish Charitable Trust		
02/23/09	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$11,580.88	\$14,926.46
07/30/09	8-G-144		Federal St Hospitality Associates LP	-	-
07/30/09	8-G-145		Federal St Hospitality Associates LP	-	-
10/20/09	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP		
05/31/12	2-H-200	1420 Centre Ave	W P Partnership	\$246,744.00	\$318,025.60
08/01/13	8-K-17	N Shore Dr	North Shore Developers LP	-	-
08/01/13	8-K-15	N Shore Dr	North Shore Developers LP	-	-
			TOTALS	\$1,156,394.13	\$1,490,374.18

Table A18

2011 Paid City and School Real Estate Taxes					
Original Sale Date	Parcel ID	Address	Grantee	City 10.8 mills	School 13.92 mills
08/18/00	8-G-35	214 Stadium Dr	MVP Investments, Inc	-	
12/26/02	9-N-133	951 Penn Ave	IA Lodging Pgh Penn DST	\$2,209.94	\$2,848.37
06/26/03	8-G-108	233 Federal St	General Robinson Associates, LP	\$170,270.10	\$219,459.24
09/26/03	8-K-30	231 N Shore Dr	North Shore Developers LP	\$290,001.60	\$373,779.84
04/01/04	8-G-10	574 W General Robinson St	MVP Investments, Inc	\$93,468.77	\$120,470.86
06/18/04	8-K-18	375 N Shore Dr	North Shore Developers LP	\$389,491.20	\$502,010.88
06/18/04	8-K-20	375 N Shore Dr	North Shore Developers LP	\$1,032.47	\$1,330.74
11/03/08	8-J-21	N Shore Dr	North Shore Entertainment Partners LLC	\$68,828.40	\$88,712.16
12/31/08	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$101,344.98	\$130,622.42
02/04/09	2-G-323	Washington Pl	Epiphany Parish Charitable Trust	\$9.53	\$12.28
02/04/09	2-G-322	Washington Pl	Epiphany Parish Charitable Trust	\$82.55	\$106.41
02/04/09	2-G-321	50 Congress St	Epiphany Parish Charitable Trust		
02/23/09	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$101,344.98	\$130,622.42
07/30/09	8-G-144		Federal St Hospitality Associates LP	-	-
07/30/09	8-G-145		Federal St Hospitality Associates LP	-	-
10/20/09	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP	\$6,492.93	\$8,368.67
05/31/12	2-H-200	1420 Centre Ave	W P Partnership	\$246,744.00	\$318,025.60
08/01/13	8-K-17	N Shore Dr	North Shore Developers LP	-	-
08/01/13	8-K-15	N Shore Dr	North Shore Developers LP	-	-
			TOTALS	\$1,471,321.45	\$1,896,369.89

Table A19

**2012 Paid City, School and Library
Real Estate Taxes**

Original Sale Date	Parcel ID	Address	Grantee	City 10.8 mills	School 13.92 mills	Library .25 mills
08/18/00	8-G-35	214 Stadium Dr	MVP Investments, Inc	-		-
12/26/02	9-N-133	951 Penn Ave	IA Lodging Pgh Penn DST	\$2,209.94	\$2,848.37	\$52.20
06/26/03	8-G-108	233 Federal St	General Robinson Associates, LP	\$170,270.10	\$219,459.24	\$3,941.44
09/26/03	8-K-30	231 N Shore Dr	North Shore Developers LP	\$290,001.60	\$373,779.84	\$6,713.00
04/01/04	8-G-10	574 W General Robinson St	MVP Investments, Inc	\$91,695.54	\$118,185.36	\$2,122.58
06/18/04	8-K-18	375 N Shore Dr	North Shore Developers LP	\$389,491.20	\$502,010.88	\$9,016.00
06/18/04	8-K-20	375 N Shore Dr	North Shore Developers LP	\$1,032.47	\$1,330.74	\$23.90
11/03/08	8-J-21	N Shore Dr	North Shore Entertainment Partners LLC	\$68,369.54	\$88,120.75	\$1,561.38
12/31/08	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$101,344.97	\$130,622.42	\$2,345.95
02/04/09	2-G-323	Washington Pl	Epiphany Parish Charitable Trust	\$9.53	\$12.28	-
02/04/09	2-G-322	Washington Pl	Epiphany Parish Charitable Trust	\$82.55	\$106.41	-
02/04/09	2-G-321	50 Congress St	Epiphany Parish Charitable Trust			-
02/23/09	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$101,344.97	\$130,622.42	\$2,345.95
07/30/09	8-G-144		Federal St Hospitality Associates LP	-	-	-
07/30/09	8-G-145		Federal St Hospitality Associates LP	-	-	-
10/20/09	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP	\$143,913.97	\$185,489.13	\$3,286.63
05/31/12	2-H-200	1420 Centre Ave	W P Partnership	\$246,744.00	\$318,720.60	\$5,635.00
08/01/13	8-K-17	N Shore Dr	North Shore Developers LP	-	-	-
08/01/13	8-K-15	N Shore Dr	North Shore Developers LP	-	-	-
			TOTALS	\$1,606,510.38	\$2,071,308.44	\$37,044.03

Table A20

**2013 Paid City, School and Library
Real Estate Taxes**

Original Sale Date	Parcel ID	Address	Grantee	City 7.56 mills	School 9.65 mills	Library .25 mills
08/18/00	8-G-35	214 Stadium Dr	MVP Investments, Inc	-		-
12/26/02	9-N-133	951 Penn Ave	IA Lodging Pgh Penn DST	\$4,297.10	\$5,485.06	\$142.10
06/26/03	8-G-108	233 Federal St	General Robinson Associates, LP	\$190,408.38	\$243,047.74	\$6,296.58
09/26/03	8-K-30	231 N Shore Dr	North Shore Developers LP	\$192,628.80	\$245,882.00	\$6,370.00
04/01/04	8-G-10	574 W General Robinson St	MVP Investments, Inc	\$141,931.44	\$181,169.10	\$4,693.50
06/18/04	8-K-18	375 N Shore Dr	North Shore Developers LP	\$318,578.40	\$406,651.00	\$10,535.00
06/18/04	8-K-20	375 N Shore Dr	North Shore Developers LP	\$1,548.44	\$1,976.51	\$51.20
11/03/08	8-J-21	N Shore Dr	North Shore Entertainment Partners LLC	\$70,685.99	\$90,227.50	\$2,337.50
12/31/08	8-K-2	260 N Shore Dr	Chatham Pittsburgh LLC	\$171,175.87	\$218,498.32	\$5,660.59
02/04/09	2-G-323	Washington Pl	Epiphany Parish Charitable Trust	\$2.96	\$3.78	\$0.10
02/04/09	2-G-322	Washington Pl	Epiphany Parish Charitable Trust	\$22.97	\$29.32	\$0.76
02/04/09	2-G-321	50 Congress St	Epiphany Parish Charitable Trust			-
02/23/09	8-K-2	260 N Shore Dr	Continental Rockbridge North Shore Hotel	\$171,175.87	\$218,498.32	\$5,660.59
07/30/09	8-G-144		Federal St Hospitality Associates LP	-	-	-
07/30/09	8-G-145		Federal St Hospitality Associates LP	-	-	-
10/20/09	2-G-99	1320 Centre Ave	Pittsburgh Arena Hotel Associates LP	\$109,203.57	\$139,393.46	\$3,611.24
05/31/12	2-H-200	1420 Centre Ave	W P Partnership	\$228,010.98	\$291,045.76	\$7,540.05
08/01/13	8-K-17	N Shore Dr	North Shore Developers LP	-	-	-
08/01/13	8-K-15	N Shore Dr	North Shore Developers LP	-	-	-
			TOTALS	\$1,599,670.77	\$2,041,907.87	\$52,899.21