



Legislation Details (With Text)

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Title: Resolution authorizing the Director of Finance and the City Solicitor to request that the County Board of Assessors begin the reassessment of property located in the City of Pittsburgh and additionally determine the true fair market value of property owned or held by tax-exempt institutions and organizations on or before January 4, 2010.

Sponsors: Reverend Ricky V. Burgess

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Date	Ver.	Action By	Action	Result
12/1/2009	1	Mayor	Signed by the Mayor	
11/23/2009	1	City Council	Passed Finally	Pass
11/18/2009	1	Committee on Finance and Law	AFFIRMATIVELY RECOMMENDED	Pass
11/17/2009	1	City Council	Read and referred	
11/17/2009	1	City Council	Waived under Rule 8	Pass

Resolution authorizing the Director of Finance and the City Solicitor to request that the County Board of Assessors begin the reassessment of property located in the City of Pittsburgh and additionally determine the true fair market value of property owned or held by tax-exempt institutions and organizations on or before January 4, 2010.

Whereas, “The Institutions for Purely Public Charity Act of 1997”, known as Act 55 exempts organizations deemed as charitable by the Commonwealth from their real estate and certain other tax obligations; and

Whereas, it is estimated that 36% of the property in the City is exempt from real estate taxes; and

Whereas, the City's largest revenue source is the real estate tax; and

Whereas, there are approximately 143,000 parcels of land in the City, and the value of the land and the improvements on said land exceeds \$21 billion dollars; and

Whereas, the fewer than 400 parcels owned by just the University of Pittsburgh, Carnegie Mellon University, Duquesne University, Carlow University, Chatham University, Community College of Allegheny County, Point Park University, Robert Morris University represent 2/10 of 1% of all land in the City yet have a current assessed value of \$1.3 billion dollars, 6% of the assessed value of all 143,306 parcels in the City and are exempt from real estate taxation; and

Whereas, were these organizations subject to the real estate tax, the above-named institutions would be legally required to remit to the City \$14 million, annually, based on their current assessments; and

Whereas, these institutions, and their students benefit disproportionately from the City's obligation to

provide services to everyone in the City; and

Whereas, those who pay real estate taxes in the City and organizations not exempt from the City's Payroll Preparation Tax contribute directly to the provision of services that benefit everyone within the City's boundaries and they have the right to know how those services are provided and what revenue streams are used to provide what services and to where;

Be it resolved by the Council of the City of Pittsburgh as follows:

Section 1. The Director of Finance and the City Solicitor are directed to request that the County Board of Assessors begin the reassessment of property located in the City of Pittsburgh and additionally determine the true fair market value of property owned or held by tax-exempt institutions and organizations on or before January 4, 2010.

Section 2. The assessment shall be completed by October 31, 2010, in time for the City of Pittsburgh's real estate assessment valuation for 2011.