



Legislation Details (With Text)

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Title: Ordinance amending and supplementing the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.20, Definitions; Section 263.21, Property Tax Relief; Section 263.22, Participation in the Property Tax Relief Program; and Section 263.23, City Treasurer Duties, so as to comply with the age restriction appearing in Act 77, to eliminate the requirement of filing an annual application and to define the form of relief available to eligible taxpayers.

Sponsors: Patrick Dowd, Darlene M. Harris, Theresa Kail-Smith, Bruce A. Kraus

Indexes: PGH. CODE ORDINANCES TITLE 02 - FISCAL

Code sections:

Attachments: 1. 2009-1179.doc, 2. 2009-1179 Version 2.doc

| Date | Ver. | Action By | Action | Result |
|-----------|------|------------------------------|--------------------------------------|--------|
| 9/29/2009 | 2 | Mayor | Signed by the Mayor | |
| 9/15/2009 | 2 | City Council | AMENDED | Fail |
| 9/15/2009 | 2 | City Council | Passed Finally | Pass |
| 9/9/2009 | 2 | Committee on Finance and Law | AMENDED BY SUBSTITUTE | Pass |
| 9/9/2009 | 2 | Committee on Finance and Law | Affirmatively Recommended as Amended | Pass |
| 9/2/2009 | 1 | Committee on Finance and Law | Held in Committee | Pass |
| 7/29/2009 | 1 | Committee on Finance and Law | Held in Committee | Pass |
| 5/6/2009 | 1 | Committee on Finance and Law | Held in Committee | Pass |
| 3/25/2009 | 1 | Committee on Finance and Law | Held for Cablecast Post Agenda | Pass |
| 3/24/2009 | 1 | City Council | RECOMMENDED | Pass |
| 3/18/2009 | 1 | Committee on Finance and Law | AFFIRMATIVELY RECOMMENDED | Pass |
| 3/10/2009 | 1 | City Council | Read and referred | |

Ordinance amending and supplementing the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.20, Definitions; Section 263.21, Property Tax Relief; Section 263.22, Participation in the Property Tax Relief Program; and Section 263.23, City Treasurer Duties, so as to comply with the age restriction appearing in Act 77, to eliminate the requirement of filing an annual application and to define the form of relief available to eligible taxpayers.

Be it resolved that the Council of the City of Pittsburgh hereby enacts as follows:

Section 1. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property

Tax and Exemption; Section 263.20, Definitions, is hereby amended to read as follows:

Section 263.20 DEFINITIONS.

(a) **ACT 77.** The Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, Pa. Stat. Ann. Tit. 16, § 6101-B *et seq.*

(b) **ASSESSED VALUE.** The taxable value of property as determined by the Office of Property Assessments of Allegheny County [*Allegheny County Board of Property Assessment, Appeals and Review*].

(c) **COUNTY.** Allegheny County.

[(d) DEPARTMENT OF PROPERTY ASSESSMENT. The Department of Property Assessment, Appeals, Review and Registry of Allegheny County.]

(d) [(e)] ELIGIBLE TAXPAYER. A longtime owner/occupant of a principal residence in the City of Pittsburgh who is:

- (1) A single person whose birthday falls on or before December 31, 1959 or who is sixty (60) [fifty (50)] years of age or older during a calendar year in which City real property taxes are due and assessed; or
- (2) Married persons if either spouse's birthday falls on or before December, 31 1959 or who is sixty (60) [fifty (50)] years of age or older during a calendar year in which City real property taxes are due and assessed; or
- (3) A permanently disabled person eighteen (18) years of age or older. For purposes of this section the term **PERMANENTLY DISABLED PERSON** shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

(e) [(f)] HOUSEHOLD INCOME. All income received by an eligible taxpayer during a calendar year.

(f) [(g)] INCOME. All income from whatever source derived, including but not limited to, salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under state unemployment insurance laws and veterans' disability payments, all interest received from the federal or any state government, or any instrumentality or political subdivision thereof, realized capital gains, rentals, workers' compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first five thousand dollars (\$5,000.00) of the total death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of three hundred dollars (\$300.00), but shall not include surplus food or other relief in kind supplied by a

governmental agency or property tax or rent rebate or inflation dividend.

- (g) [(h)] LONGTIME OWNER-OCCUPANT.** Any person who for at least ten (10) continuous years has owned and occupied a dwelling place within the County as a principal residence and domicile, or any person who for at least five (5) years has owned and occupied a dwelling place within the County as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program. Any person who owns a dwelling place through a Trust as defined in subsection (1) below shall be treated for purposes of this Property Tax Relief Program as if no such trust existed.
- (h) OFFICE OF PROPERTY ASSESSMENTS.** The Office of Property Assessments of Allegheny County or its successor(s), if any, responsible for assessing property in the City.
- (i) PERSON.** A natural person.
- (j) PRINCIPAL RESIDENCE.** As defined in § 263.11.
- (k) SENIOR CITIZENS REBATE AND ASSISTANCE ACT.** The Act of March 11, 1971, Public Law 104, No. 3, as amended, codified at Pa. Stat. Ann. Tit. 72, §4751-1 *et seq.*
- (l) TRUST.** A revocable living trust which designates the owner or owners of the dwelling place as trustees and beneficiaries of the trust until incapacity or death.

Section 2. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption, is hereby supplemented by adding Section 263.21, Property Tax Relief, which shall read as follows:

§ 263.21 PROPERTY TAX RELIEF.

Any eligible taxpayer whose total household income does not exceed thirty thousand dollars (\$30,000.00) shall be entitled to apply for and to receive a discount of thirty percent (30%) on the gross face amount of City real property tax due and owing on the eligible taxpayer's principal residence.

Section 3. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.22, Participation in the Property Tax Relief Program, is hereby amended and supplemented to read as follows:

§ 263.22 PARTICIPATION IN THE PROPERTY TAX RELIEF PROGRAM.

- (a) Any eligible taxpayer paying property taxes in the City whose total household income does not exceed thirty thousand dollars (\$30,000.00) may apply to the City Treasurer [Department of Property Assessment] for tax relief**

hereunder. The application required by the City Treasurer shall be substantially similar to the form employed by the County for its property tax relief program. For purposes of calculating total household income the applicant shall use only fifty (50) percent of the Social Security Benefit, Supplemental Security Income (SSI) and Railroad Retirement Benefits. Any resident certified as eligible to participate in the Allegheny County Tax Assessment Limitation Program shall also be eligible for the City of Pittsburgh Tax Relief Program.

- (b) After an eligible taxpayer initially applies for and qualifies to receive the tax relief authorized by § 263.21, the eligible taxpayer shall not be required to file a new application for each calendar year thereafter in order to participate in the Property Tax Relief Program. *[Any eligible taxpayer paying property taxes in the City whose age does not fall within the requirements for application established by the County for participation in the Allegheny County Tax Assessment Limitations Program shall apply directly to the City Treasurer for certification in the Property Tax Relief Program].*
- (c) In order to be eligible to participate in the Property Tax Relief Program, the applicant must meet the following conditions:
- (1) The applicant must be a single person whose birthday falls on or before December, 31 1959 or sixty (60) [fifty (50)] years of age or older during the calendar year; or be married persons with either spouse [being] whose birthday falls on or before December, 31 1959 or sixty (60) [fifty (50)] years of age or older during the calendar year.
 - (2) The property owned by the applicant must be the principal residence and domicile of the applicant.
 - (3) The applicant's total household income must not exceed limitations set forth in subsection (a) above.
 - (4) Any other criteria established by the City.
- (d) Any eligible taxpayer whose household income exceeds thirty thousand dollars (\$30,000.00) and who has previously qualified for participation in the City's Property Tax Relief Program for a prior year or years shall advise the City Treasurer in writing of such fact on or before December 31 of the calendar year for which the eligible taxpayer does not qualify for the Property Tax Relief Program.

Section 4. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 263, Real Property Tax and Exemption; Section 263.23, City Treasurer Duties, is hereby amended to read as follows:

§ 263.33 CITY TREASURER DUTIES.

- [(a) The Department of Property Assessment shall certify to the City Treasurer those City residents who meet the qualifications of the Allegheny County Tax Assessment Limitation Program.]*
- [(b) The City Treasurer shall independently certify those qualifying residents whose household income does not exceed thirty thousand dollars (\$30,000.00) and are between the ages fifty (50) and fifty-nine (59)].*
- [(c) The City Treasurer shall deny participation in the Tax Relief Program to any applicant as to whom it is determined that a delinquency exists for any City tax, water charge, sewage charge or other fees or charges. However, the Treasurer may grant leave to pay all outstanding delinquencies within a stated period of time in order to become eligible.]**

Section 5. The provisions of this ordinance shall become effective as of January 1, 2010.