



Text File

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Ordinance amending and supplementing the Pittsburgh Code, Title II, Fiscal, Article IX - Property Taxes, Chapter 263, Real Property Tax and Exemption, Section 263.11 Definitions, 263.12 Exemption Authority, and 263.13 Procedures, by adding and deleting language as it relates to the real property tax exemption program and process for application, originally enacted by Ordinance Number 2 of 1993.

**The Council of the City of Pittsburgh hereby enacts as follows:**

**Section 1.** The Pittsburgh Code, Title II, Fiscal, Article IX - Property Taxes, Chapter 263, Real Property Tax and Exemption, is hereby amended and supplemented, as follows:

EXEMPTION

§ 263.11 - DEFINITIONS.

- (a) **LONG-TIME OWNER/OCCUPANT.** Any person who for at least ten (10) continuous years has owned and occupied the same dwelling place as a principal residence and domicile, or any person who for at least five (5) years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program.
- (b) **PRINCIPAL RESIDENCE.** The dwelling house of the person including the principal house and lots used in connection therewith, which contribute to enjoyment, comfort and convenience. For purposes of the State Act and this Chapter, the term may also include a building with a maximum of one (1) commercial establishment and a maximum of three (3) residential units of which one (1) residential unit must be the principal residence of the long time owner/occupant.
- (c) **[MARKET VALUE INCREASE.** Any increase in the market value of real estate which exceeds five (5) percent from the previously established market value shall be considered to be attributable to the refurbishing or renovating of other residences or the construction of new residences. Any increase in value attributable to the physical improvement of the subject property shall be excluded from consideration for exemption.]
- (d) **EXEMPTION.** All or a [increase in market value which exceeds five (5) percent from the previously established market value] portion of an increase in their property tax obligation may be eligible for exemption if the criteria of eligibility, as determined by Act 146 of 1988, [City of Pittsburgh Ordinance No. 2-1993,] and Rules and Regulations established by the City

Department of Finance.

§ 263.12 - EXEMPTION AUTHORITY.

- (a) The City authorizes an exemption to long time owner/occupants of principal residences of all or a portion of an increase **[of real property value]** in their property tax obligation which is due to a market value increase of the real property which is a consequence of the refurbishing or renovating of other residences or the construction of new residences in long-established residential areas or areas of deteriorated, vacant or abandoned homes and properties.
- (b) [This exemption does not cover any increase in the assessed market value due to improvements to the principal residence.]**

§ 263.13 - PROCEDURES.

- (a) The City shall provide a program of Real Property Tax exemptions which shall grant long time owner/occupants who reside in the City an exemption in the payment of that portion of an increase in their property tax obligation, which is attributable to an increase in the market value of property, which exceeds five (5) percent of their previous year's obligation.
- (b) [Any resident of the City who wishes to participate in the program must apply to the Allegheny County Board of Property Assessment, Appeals and Review, for certification as a participant in the program. In order to be eligible for participation in the program, the following conditions must be met:**
- (1) The property is owned and occupied by a long time owner/occupant; and**
  - (2) The property is the principal residence and domicile of an owner/occupant; and**
  - (3) Any other criteria that may be established by the Allegheny County Board of Property Assessment, Appeals and Review.]**
- (b) The City Department of Finance shall establish procedures for processing applicants of long-time owner/occupants in this program consistent with state law.
- (c) The City Treasurer shall approve or deny the application in whole or in part, and in approving the same, determine the exemption amount of which the long-time owner/occupant is entitled. The Treasurer may also deny the application for lack of complete documentation with leave to the long time owner/occupant to refile within a stated period.