



Text File

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Committee: Committee on Finance and Law

Status: Died due to expiration of legislative council session

Ordinance amending and supplementing the Pittsburgh City Code, Title Two: Fiscal, Article IX: Property Taxes, Chapter 267 - Exemptions for Industrial and Commercial Improvements.
(Public Hearing Held, July 10, 2017; Post Agenda Held, July 11, 2017)

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

Section 1.

CHAPTER 267: - EXEMPTIONS FOR INDUSTRIAL AND COMMERCIAL IMPROVEMENTS
§ 267.01 - DEFINITIONS.

As used in this Chapter, the following words and phrases shall have the meanings set forth below:

- (a) **BOARD.** The Office of Property Assessments of Allegheny County, Pennsylvania or its successor(s), if any, responsible for assessing properties in the city.
- (b) **DETERIORATED AREAS.** Those locations in the City which Council, after public hearings, has determined to be physically impaired on the basis of one (1) or more standards including, but not limited to, the following:
 - (1) The buildings, by reason of age, obsolescence, inadequate or outmoded design or physical deterioration have become economic or social liabilities.
 - (2) The buildings are substandard, unsanitary, unhealthy or unsafe.
 - (3) The buildings are overcrowded, poorly spaced or so lacking in light, space and air as to be unwholesome.
 - (4) The buildings are faultily arranged, cover the land to an excessive extent, show a deleterious use of land, or exhibit any combination of the above which is detrimental to health, safety or welfare.
 - (5) A significant percentage of buildings is more than twenty (20) years of age.
 - (6) A substantial amount of unimproved, overgrown and unsightly vacant land exists which has remained so for a period of five (5) years or more indicating a growing or total lack of utilization of land for economically desirable purposes.
 - (7) A disproportionate number of tax delinquent properties exists.
 - (8) The area is impoverished as certified by the Department of Community Affairs, now the Department of Community and Economic Development, and approved by the Governor under the Act of November 29, 1967, P.L. 636, No. 292, as amended, (Neighborhood Assistance Act) or blighted under criteria set

forth in the Act of May 24, 1945, P.L. 991, No. 385 (Urban Redevelopment Law).

- (c) **CONSTRUCTION.** The erection of a building or buildings on formerly unoccupied land or airspace or on land or airspace in or on which undesirable buildings which formerly existed have been demolished or razed, which erection consists of industrial, commercial or other business units designed to bring about higher standards of safety, health, economic or sociological growth or amenity.
- (d) **IMPROVEMENT.** Repair or construction (as defined in subsection (c) hereof) including alterations and additions, having the effect of rehabilitating an existing structure so that it allows higher standards of safety, health, economic or social amenity or the bringing into compliance of the structure with laws, ordinances or regulations governing building standards. Ordinary upkeep and maintenance shall not be deemed an improvement. The conversion of deteriorated property (as defined in subsection (g) hereof) to commercial residential use or to residential use shall qualify as an improvement for purposes of this Chapter.
- (e) **LOCAL TAXING AUTHORITY.** Any county, city, borough, incorporated town, township, institution district or school district having authority to levy real property taxes.
- (f) **MUNICIPAL GOVERNING BODY.** A city, borough, incorporated town or township.
- (g) **DETERIORATED PROPERTY.** Any industrial, commercial or other business property owned by an individual, partnership, association or corporation which is located in a deteriorating area; or any property which has been the subject of an order of a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- (h) **ASSESSED VALUATION.** The worth assigned to a building as certified to the City by the Board. The term ASSESSED VALUATION shall not apply to the worth assigned to land exclusive of buildings.
- (i) **COMMERCIAL RESIDENTIAL USE.** Space is used for a commercial residential use if it is suitable for and is generally to be used by the occupants for personal residence purposes and is not occupied by the owner (or a relative of the owner). Examples of space used for a commercial residential use include (but are not limited to) apartment buildings and hotels.
- (j) **PROJECT.** The improvement of a building carried out during a single continuous period of time according to a common plan.
- (k) **QUALIFIED CONVERSION TO COMMERCIAL RESIDENTIAL USE.** Improvements having the effect of converting all or a portion of deteriorated property to commercial residential use, so that it becomes habitable. Neither new construction nor ordinary upkeep and maintenance shall be deemed a qualified improvement for this purpose.
- (l) **CONVERTED RESIDENTIAL PORTION.** That portion of a building which in a "qualified conversion to commercial residential use" or a "qualified conversion to residential use", as the case may be, is converted to commercial residential use or residential use, measured by floor area between ground level and the roof together with any area of the property or a property in close proximity to be used for parking by residents or guests only and not by the public.
- (m) **STRIP DISTRICT.** The area begins at Penn Avenue and Eleventh Street and continues north on

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Eleventh Street to the Allegheny River. The boundary line continues along the river to Thirty-first Street and goes south to Liberty Avenue. The boundary line then continues east for a block to Thirty-second Street until it meets Sassafra Way. The boundary then follows Sassafra Way south until it meets Twenty-eighth Street. The area then continues westward on Twenty-eighth Street to Liberty Avenue where it continues in a westward fashion until Sixteenth Street.

The boundary follows Sixteenth Street north for one block until it meets Penn Avenue where it continues westward on Penn Avenue to Fourteenth Street. It then goes north for one block to Smallman Street and then goes west for one block on Smallman Street until it meets Thirteenth Street. The boundary line then continues southward on Thirteenth Street until it meets Penn Avenue. Finally the boundary line continues in a southwestwardly fashion along Penn Avenue until it intersects Eleventh Street.

(n) **UPTOWN DISTRICT.** The area begins at Fifth Avenue and Diamond Street and continues east on Fifth Avenue to Crawford Street where it travels northward to Colwell Street. The boundary line then follows Colwell Street eastward to Kirkpatrick Street where the boundary then goes southward to Interstate 376. The boundary follows Interstate 376 westward until Municipal Court Way where it then continues northward toward First Avenue. The boundary line then follows First Avenue westward to Try Way. The boundary line continues north along Try Way until Second Avenue where it continues to Crosstown Boulevard. The boundary line follows the Crosstown Boulevard until it meets Diamond Way. The boundary line then continues along Diamond Way to its intersection on Fifth Avenue.

(o) **DOWNTOWN DISTRICT.** The area begins at 11th Street and Penn Avenue, and continues northward along 11th Street to the Allegheny River. The boundary line then follows the southern shore of the Allegheny River westward to Commonwealth Place, where it turns south and follows Commonwealth Place to the Monongahela River. The boundary then follows the northern shore of the Monongahela River eastward to the Crosstown Boulevard, where it turns northward on the Crosstown Boulevard to the intersection with Fifth Avenue. The boundary travels west on Fifth Avenue to Ross Street, goes north on Ross Street to Bigelow Boulevard, follows Bigelow Boulevard north to the Crosstown Boulevard, then north to Liberty Avenue. The boundary then proceeds west on Liberty Avenue to 12th Street, goes north for one block on 12th Street, turns west on Penn Avenue and ends at the intersection of Penn Avenue and 11th Street. The Downtown District does not include any parcels located within a Tax Increment Financing District.

(p) **DETERIORATED UNDERUTILIZED TRANSITION AREAS.** Those deteriorated areas in the City which Council, after public hearing, has determined to be physically impaired on the basis of one (1) or more standards set forth in (b) above and additionally containing a high percentage of poorly spaced, large, at least twenty (20) years old, underutilized buildings with a design no longer conducive to the original commercial, industrial or other business use.

(mq) **TAX DELINQUENCY.** All City of Pittsburgh taxes, charges, fees, rents or claims due and unpaid by the owner of the deteriorated property or with respect to the deteriorated property as of the time of the application for a exemption or at any time thereafter during the term of the exemption. The term includes all penalties, additions, interest, attorneys fees and costs due on such delinquent taxes, charges, rents or claims. (Ord. 19-1980, eff. 4-1-80; Am. Ord. 51-1985, eff. 12-27-84; Am. Ord. 10-2000, eff. 6-7-00)

(nr) **NEW CONSTRUCTION FOR COMMERCIAL RESIDENTIAL USE.** Construction of property for

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commercial residential use, provided that at least fifty (50) percent of the total building area, measured by floor area between ground level and the roof, together with any area of the property or a property in close proximity to be used for parking by residents or guests only, and not by the public, is used for commercial residential use.

- (s) ~~**NORTH SHORE DISTRICT.** The area begins at the Allegheny River and Sixteenth Street. The boundary line then continues northward on Chestnut Street (Sixteenth Street) to PA. Route 28. The boundary line then continues in a northeasterly fashion approximately 370 feet past Heinz Street. The boundary line then continues southward in a straight line to the Allegheny River, where it continues westward along the Allegheny River until Sixteenth Street.~~
- (ot) **RESIDENTIAL USE.** Space is used for residential use if it is suitable for and is generally to be used by the occupants for personal residence purposes and is occupied by an owner and/or primary resident.
- (pu) **QUALIFIED CONVERSION TO RESIDENTIAL USE.** Improvements having the effect of converting all or a portion of deteriorated property to residential use, so that it becomes habitable. Neither new construction nor ordinary upkeep and maintenance shall be deemed a qualified improvement for this purpose.
- (qv) **LOWER HILL DISTRICT.** The area within the City that begins at Chatham Square and Centre Avenue and continues east on Centre Avenue until reaching Crawford Street where it then travels northward (on Crawford Street) until reaching Bedford Avenue. The boundary line then turns westward on Bedford Avenue, continuing west until the intersection of Bedford Avenue and Washington Place. The boundary line then continues westward on Bigelow Boulevard to Chatham Square. The boundary line turns southward on Chatham Square and runs down Chatham Square until reaching Centre Avenue.

§ 267.02 - BOUNDARIES.

Council has determined as a fact that Wards numbered 1 through 32, of the City of Pittsburgh, respectively, constitute "deteriorated areas" ~~and within those areas, the Downtown District, the Strip District, the Uptown District and the North Shore District, all as described above, constitute "deteriorated underutilized transition areas,"~~ within the purview of Act 76 of 1977.

§ 267.03 - EXEMPTION SCHEDULE.

Any person making improvements to deteriorated property or constructing or improving **commercial residential**, industrial, commercial or other business structures in deteriorated areas ~~and/or in deteriorated underutilized transition areas~~ may apply for and receive a tax exemption upon the improvements or construction as provided in the following schedule:

- (a) With respect to improvements to deteriorated property or construction or improvements of industrial, commercial or other business structures in deteriorated areas, ~~other than~~ **including** improvements constituting a qualified conversion to commercial residential use or **new construction for commercial residential use** ~~a qualified conversion to residential use that are located in deteriorated underutilized~~

transition areas:

- (1) The exemption is granted to eligible properties located anywhere in deteriorated areas;
- (2) The exemption from City real property tax shall be applicable only to that portion of the assessed valuation attributable to the construction or improvements that exceeds one hundred (100) percent of the assessed valuation prior to the issuance of the building permit and is limited to ten (10) years.**
- ~~(3)~~ The exemption granted is limited to a period of ~~ten five (10)5~~ years, and the exemption from City real property tax shall not exceed one hundred twenty-five fifty thousand dollars (\$~~50~~**125**,000.00) in any single year;
- ~~(3)~~ The exemption granted shall be one hundred (100) percent of the real property tax upon the assessed valuation attributable to the construction or improvement.
- (b) ~~With respect to improvements constituting a qualified conversion to commercial residential use that are located in deteriorated underutilized transition areas:~~
 - (1) The exemption is granted to eligible properties located anywhere in deteriorated underutilized transition areas;
 - ~~(4)~~**(2)** The exemption granted is applicable to the real property tax upon the assessed valuation attributable to improvements to the converted residential portion or the residential portion of the new construction for commercial residential use (including related parking) and is limited to ten (10) years. For applications filed prior to July 1, 2007 or on or after July 1, 2017, the exemption is one hundred (100) percent for the first two (2) years and declines ten (10) percent for each two-year period thereafter with the exemption being sixty (60) percent in the ninth and tenth years. For applications filed on or after July 1, 2007 through June 30, 2017, the exemption is one hundred ~~(100)~~ percent for a period of ten (10) years. No exemption applies in the eleventh year or thereafter. The exemption from City real property tax shall not exceed one hundred fifty thousand dollars (\$150,000.00) in any single year.
- (e) ~~With respect to improvements constituting a qualified conversion to residential use that are located in deteriorated underutilized transition areas:~~
 - (1) The exemption is granted to eligible properties located anywhere in deteriorated underutilized transition areas for applications filed on or after July 1, 2007 through June 30, 2017.
 - (2) The exemption granted is applicable to the real property tax upon the assessed valuation attributable to improvements to the converted residential portion (including related parking) and is limited to ten (10) years. The exemption is one hundred (100) percent for a period of ten (10) years. No exemption applies in the eleventh year or thereafter. The exemption from City real property tax shall not exceed two thousand seven hundred dollars (\$2,700.00) in any single year.
- (d) Improvements to deteriorated property that have the effect of converting all or a portion of the property to a commercial residential use but do not satisfy the requirements of a "qualified conversion to commercial residential use" and construction of property containing space for commercial residential

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use but which does not satisfy the requirement "new construction for commercial residential use" may be eligible for the exemption described in subsection (a) above. In a building located in a deteriorated underutilized transition area for which there is a qualified conversion to commercial residential use or new construction for commercial residential use, subsection (b) above is applicable to the converted residential portion or the residential portion of the new construction for commercial residential use (including related parking) and subsection (a) above may be applicable to the remainder of the property.

(e) *Local economic stimulus.* Notwithstanding any other provision of this section to the contrary, with respect to all applications for exemption filed pursuant to any of the preceding subsections (a) through (d) for projects with a building permit that is issued during the period of January 30, 2012 through June 30, 2017, as to which a building permit has been issued reflecting a cost in excess of one million dollars (\$1,000,000.00) for the improvements or construction, exemption is granted in accordance with the following schedule, which schedule shall apply in lieu of any other schedule set forth in the preceding subsections:

(b) With respect to applications filed on or after December 31, 2017 on improvements to deteriorated property or construction or improvements of industrial, commercial or other business structures in deteriorated areas, including improvements constituting a qualified conversion to commercial residential use or new construction for commercial residential use that adhere to the Program Enhancement Guidelines, as defined in Section 267.05(e).

(1) The exemption is granted to eligible properties located anywhere in deteriorated areas;

~~(2)~~(1) The exemption from City real property tax shall be applicable only to that portion of the assessed valuation attributable to the construction or improvements that exceeds one hundred (100) percent of the assessed valuation prior to the issuance of the building permit and is limited to ten (10) years.

~~(3)~~(2) The exemption from City real property tax shall not exceed two hundred fifty thousand dollars (\$250,000.00) in any single year.

~~(4)~~(3) The exemption is one hundred (100) percent for the first two ~~(2)~~ **[ten (10)]** years and declines ~~ten (10)~~ percent for each two-year period thereafter with the exemption being ~~sixty (60)~~ percent in the ~~ninth and tenth~~ years. No exemption applies in the eleventh year or thereafter.

A project may choose to file for an abatement under any of the preceding subsections (a) through ~~(b)~~ ~~(d)~~ if applicable.

~~(c)~~(f) With respect to improvements to deteriorated property or constructing or improving industrial, commercial or other business structures in the Lower Hill District:

(1) The exemption is granted for a period of ten (10) years; and

(2) One hundred (100) percent of real estate taxes attributable to the cost of new construction or improvements shall be exempted, provided, however, that the amount exempted from real estate taxes per property shall not exceed two hundred fifty thousand dollars (\$250,000.00) in any single year.

§ 267.04 - EXEMPTION CONDITIONS.

- (a) If tax exemption is granted pursuant to this Chapter, the improvement or construction shall not, during the exemption period, be considered as a factor in assessing other properties.
- (b) Exemption from taxation on the eligible amount of assessed valuation attributable to improvements to deteriorated property or construction of industrial, commercial or other business property in deteriorated areas will commence the year after the completion of the eligible new construction or improvement.
- (c) Limits on Act 76 of 1977 exemptions from county or school district real property tax may differ as set forth in the applicable county or school district authorizing ordinance or resolution. There is no exemption granted on the assessed valuation attributable to land. There is no exemption granted if the construction or improvements are not completed by the end of the third calendar year following the year the initial building permit was issued.
- (d) The City may join with co-existing local taxing authorities for the purpose of setting up procedures that will implement the intention of this Chapter, and the City may cooperate with the co-existing taxing bodies to encourage the improvement or construction in deteriorated areas of the City which this Chapter is intended to bring about, except as restricted by this or any other ordinance, act of legislature, or law of the federal government.
- (e) There is no exemption granted and any existing exemption shall be revoked if and for so long as there exists any tax delinquency, **any code violations, or non-compliance with agreed upon conditions for receiving the exemption, pursuant to the Program Enhancement Guidelines** with respect to the property or property owner. An exemption for qualified conversion to commercial residential use shall be revoked if and to the extent the property does not continue to be commercial residential use property. Likewise, an exemption for qualified conversion to residential use shall be revoked if and to the extent the property does not continue to be residential use property. Any revocation shall not extend the exemption period set forth in Section 267.03
- (f) No more than one (1) exemption shall be granted for each project. A new project shall be deemed to occur in the same building after construction work has been discontinued, interrupted, postponed or abandoned for a period of two (2) years or more, or when ownership of the property has been transferred, excluding those transfers described in § 255.03 and the new owner modifies the plans of the previous owner substantially, so as to require an additional building permit.
- (g) Property within the Lower Hill District that is the subject of an application for exemption pursuant to this legislation shall not be eligible for any other real estate tax exemption or abatement programs that may be available from the City during the ten-year term of abatement.
- (h) No applicant for exemption shall structure the purchase or sale of any property within the Lower Hill District in a manner which attempts to avoid paying realty transfer taxes to the City. Exceptions from this requirement will be granted in the case of (a) sheriff or tax claim sales; (b) corrective deeds; and (c) a transfer to the holder of a bona fide mortgage in default in lieu of foreclosure, or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage.

§ 267.05 - PROCEDURES FOR OBTAINING EXEMPTION.

A person making improvements to or for the construction of industrial or commercial structures in deteriorated areas for which that person intends to request exemption, may apply to the City for exemption of the taxes that would otherwise be imposed on the increase in the assessed valuation of that property attributable to the cost of construction or improvement, in the following manner:

- (a) **At the time the building permit is obtained, an application form prescribed by the Director of the Department of Finance ("Finance Director"), and approved as to form by the Board, should be obtained from the Department of Finance or Bureau of Building Inspection and submitted to the Finance Director, or his/her designee.** Prior to applying for a building permit, the property owner shall provide written notice to the Urban Redevelopment Authority of Pittsburgh (the "Authority"), on behalf of each appropriate local taxing authority, of its intention to request an exemption, together with (i) evidence of zoning compliance, (ii) evidence of sufficient financing for the project, (iii) evidence of any required historic designation/preservation approvals, and (iv) copies of the plans and specifications for the project.
- (b) Upon the Authority's review and approval of the materials submitted pursuant to subparagraph (a) above, the property owner may obtain from the Bureau of Building Inspection a written application for exemption.
- (b)(e) The application for exemption must set forth the following information, **along with payment of an application fee, as determined by the Finance Director:**
- (1) The date the building permit was issued for the construction or improvement.
 - (2) The type of industrial, commercial or other business construction for which exemption is requested.
 - (3) **Evidence of zoning compliance and any required historic designation/preservation approvals.**
 - (4) The summary of the plan of the improvements **and construction, including copies of the plans and specifications for the project** of the construction.
 - (5)(4) The actual cost of the improvements or the actual cost of the construction.
 - (6) **Evidence of sufficient financing for the project.**
 - (7)(5) Such additional information as the **Finance Director** ~~Treasurer~~ may require.
- (d) The property owner shall submit the application for exemption to the **Finance Director, or his/her designee** Authority, on behalf of each appropriate local taxing authority, no later than one hundred eighty (180) days after the date when the initial building permit for the project is issued. ~~The Authority will forward copies of the completed application form to the Board and each appropriate local taxing authority.~~
- (e) **For the purposes of determining eligibility for the enhanced exemptions in Sections 267.03(b) the Finance Director will use the following Program Enhancement Guidelines:**
- (1) **Improvements to existing property or new construction in CDBG-eligible Census Tracts**

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for the commercial residential developments; or

(2) Inclusion of at least fifteen percent (15%) of the total residential units that are affordable to households earning at or below sixty percent (60%) of the area median income, as determined annually by the U.S. Department of Housing and Urban Development for commercial residential developments; or

(3) Increasing the net number of full-time equivalent positions ("FTEs") by no less than fifty (50) FTEs, for commercial and industrial developments; or

(4) Achieving certification under Net Zero, Passive House, or LEED Silver (or greater) standards.

(f) The Finance Director will determine approval based upon the criteria in this chapter and provide notification to each applicant and Local Taxing Authority of the determination.

~~(g)~~(e) When the improvement or construction has been completed, the property owner **must** shall notify the Bureau of Building Inspection Authority, on behalf of each appropriate local taxing authority, and the Board, in writing within 30 days after completion so that an inspection of the improvements or construction may be made. When the Bureau of Building Inspection has completed its inspection and issued an occupancy permit, the Board will The Authority will forward a copy of such notice to each appropriate local taxing authority. The Board shall assess the property in question for purposes of calculating the amount of the assessment eligible for tax exemption under this Chapter.

~~(h)~~(f) The Board shall certify to the Finance Director Authority, each appropriate local taxing authority and the property owner the amount of the increase in assessment attributable to the improvement or to the construction. The Finance Director Treasurer shall then exonerate that portion of the increase and refund the amount of the taxes attributable to the exemption [**up to the eligible maximum amount.**]. ~~Provided, however, the Treasurer shall not exonerate taxes if there exists any tax delinquency with respect to the property or the property owner.~~

~~(i)~~(g) Appeals from the assessment may be taken by the taxpayer or by the City as provided by law.

~~(j)~~(h) Property owners seeking exemption for projects which include both industrial, commercial or other business properties and also residential properties shall file such form of application as is then prescribed by the City.

(i) The Chief of the Bureau of Building Inspection is hereby authorized and directed to **make available** ~~provide~~ to all persons applying for a building permit for improvements to or the construction of industrial, commercial or other business structures the following information which shall be prescribed by the Finance Director Treasurer.

(1) An application form for the exemption.

(2) Instruction to complete the application, written in a form easily understood by the general public.

(3) General information, written in a form easily understood by the general public, that details the benefits to be derived from this exemption.

§ 267.06 - PROPERTY EXEMPTION.

The exemption from taxes authorized by this Chapter shall be upon the property exempted and shall not terminate upon the sale, exchange or other alienation of such property.

§ 267.07 - EFFECTIVE DATE AND TERMINATION.

The provisions of this Chapter, as amended, shall apply to all applications filed from and after the effective date hereof and through the tenth anniversary of such effective date, other than applications for exemption of properties within the Lower Hill District pursuant to Section 267.03(f), which may be filed at any time prior to April 1, 2040. The cost of new construction or improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Chapter, if any, shall not apply to requests initiated prior to its adoption. **The revisions to this Chapter through Ordinance Number _____ as assigned by the City Clerk shall become effective December 31, 2017 and shall remain in effect from year to year thereafter.**

§ 267.08 - **REPORTS TO COUNCIL**~~RESERVED~~.

Reports containing information relative to the amount of each exemption and the property owner received each exemption shall be presented by the Finance Director to Council on an annual basis each calendar year in which this Chapter is in effect.

§ 267.09 - PARTICIPATION BY ALLEGHENY COUNTY AND PITTSBURGH BOARD OF EDUCATION.

- (a) Prior to implementation of this Chapter, the City shall enter into the appropriate cooperation agreements with the County of Allegheny and the Pittsburgh Board of Education so as to require these taxing bodies to participate with the City of Pittsburgh in the LERTA PROGRAM as enumerated in this Chapter. Except as otherwise expressly stated, the City of Pittsburgh cannot unilaterally implement the amendments to this Chapter without the full participation by the County of Allegheny and the Pittsburgh Board of Education. This requirement shall not apply to any applications for exemption filed on or after July 1, 2007 through June 30[**December 31**], 2017 pursuant to any amendments to this chapter which have been adopted and are applicable solely to applications filed during said ten-year period.
- (b) **To help ensure the Local Taxing Authorities are able to meet the objectives outlined above and encourage better alignment among the respective bodies, the Mayor shall appoint a three-member committee, made up of one (1) representative from each of the Local Taxing Authorities. This committee will meet monthly to review the efficacy of the programs in this chapter, issue annual reports to City Council on the same, and make recommendations, as**

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necessary, to ensure better alignment and coordination among the taxing bodies.

§ 267.10 - Severability

If any section, subsection, sentence, clause, phrase or portion of this chapter is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this chapter.