



City of Pittsburgh

510 City-County Building
414 Grant Street
Pittsburgh, PA 15219

Text File

Introduced: 4/8/2003

Bill No: 2003-1681, **Version:** 2

Committee: Committee on Finance & Budget

Status: Passed Finally

Presented by Mr. Udin

AS AMENDED

An Ordinance amending and supplementing the Pittsburgh Code Title Two: Fiscal, Article IX. Property Taxes, Chapter 263: Real Property Tax and Exemption by Amending Section 263.20 Definitions, Subsection (h) LONGTIME OWNER-OCCUPANT and adding subsection (l) TRUST

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

Section 1. Amending and supplementing the Pittsburgh Code, Title Two: Fiscal, Article IX, Property Taxes, Chapter 263: Real Property Tax and Exemption, Section 263.20 is amended and supplemented as follows:

§263.20 DEFINITIONS

(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 (l) below shall be treated for purposes of this Property Tax Relief Program as if no such trust existed.

(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. This Ordinance shall be effective retroactively to otherwise eligible taxpayers who timely filed requests in 2002 for relief from the year 2003 City Real Property Tax which were denied because of Trust Ownership. The City Treasurer shall refund any amounts of 2003 property tax relief paid by such otherwise eligible taxpayers.