Legislation Details (With Text)

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Title: Ordinance amending the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 265, Exemptions for Residential Improvements; Section 265.03, Exemption for Improvements, subsection (e); and Section 265.04, Exemption for Residential Construction, subsection (g), to extend the application periods for the exemptions covering residential improvements and new residential construction in areas defined as the Uptown District, the Downtown District and Targeted Growth Zones, which were enacted pursuant to Ordinance 9 of 2007, to include applications filed on or after July 1, 2017 through December 31, 2017.

Sponsors:

Indexes: PGH. CODE ORDINANCES TITLE 02 - FISCAL

Code sections:

Attachments: 1. Summary 2017-1598.docx

Date	Ver.	Action By	Action	Result
6/23/2017	1	Mayor	Signed by the Mayor	
6/20/2017	1	City Council	Passed Finally	Pass
6/14/2017	1	Standing Committees	AFFIRMATIVELY RECOMMENDED	Pass
6/6/2017	1	City Council	Read and referred	

Ordinance amending the Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 265, Exemptions for Residential Improvements; Section 265.03, Exemption for Improvements, subsection (e); and Section 265.04, Exemption for Residential Construction, subsection (g), to extend the application periods for the exemptions covering residential improvements and new residential construction in areas defined as the Uptown District, the Downtown District and Targeted Growth Zones, which were enacted pursuant to Ordinance 9 of 2007, to include applications filed on or after July 1, 2017 through December 31, 2017.

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

Section 1. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 265, Exemptions for Residential Improvements; Section 265.03, Exemption for Improvements, subsection (e), is hereby amended to read as follows:

> (e) In lieu of the exemption authorized pursuant to subsection (a) of this section, for deteriorated properties located within the Uptown District, the Downtown District or any of the Targeted Growth Zones, as defined in Section 265.01 of this Chapter, for exemption applications filed on or after July 1, 2007 through **[June 30, 2017]** **December 31, 2017**, the exemption from taxes shall be limited to the additional assessed valuation attributable specific

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all to the actual cost of improvements to deteriorated property not to exceed the maximum cost per dwelling unit of two hundred fifty thousand dollars ($250,000.00), or up to any lesser multiple of one thousand dollars ($1,000.00). The exemption from taxes shall be limited to that portion of the increased assessment attributable to the improvement or improvements and for which a separate assessment has been made by the Board of Property Assessment Appeals and Review and for which an exemption has been specifically requested. If the actual cost of improvements, as determined by the Board, exceeds the maximum cost per dwelling unit, the Board shall decrease the additional assessment valuation eligible for exemption from taxation in the same proportion as the actual cost of improvements exceeds the maximum cost. If an exemption request is approved by the Treasurer pursuant to this subsection, the exemption shall be in effect for the ten (10) consecutive years in which additional taxes are imposed upon the increased assessment attributable to the improvements for which the exemption was requested, and the exemption shall terminate thereafter.

Section 2. The Pittsburgh Code, Title Two, Fiscal; Article IX, Property Taxes; Chapter 265, Exemptions for Residential Improvements; Section 265.04, Exemption for Residential Construction, subsection (g), is hereby amended to read as follows:

(g) For exemption applications filed on or after July 1, 2007 through **[June 30, 2017]** **December 31, 2017** on new residential construction in the Uptown District, the Downtown District or any of the Targeted Growth Zones, as defined in § 265.01 of this Chapter, the uniform maximum cost per dwelling unit shall be two hundred fifty thousand dollars ($250,000.00) per year for a period of ten (10) years. Subject to said uniform maximum cost per dwelling unit, one hundred (100) percent of the eligible assessment on buildings shall be exempt from taxation; after the tenth year, the exemption from taxation shall terminate.

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