



Legislation Details (With Text)

File #:	2018-0060	Version:	1
Type:	Ordinance	Status:	Passed Finally
File created:	1/26/2018	In control:	Committee on Finance and Law
On agenda:	1/30/2018	Final action:	2/13/2018
Enactment date:	2/13/2018	Enactment #:	1
Effective date:	2/15/2018		
Title:	Ordinance amending and supplementing the Pittsburgh Code of Ordinances, Title II: Fiscal, Article IX: Property Taxes, Chapter 265: Exemptions for Residential Improvements, and Chapter 267: Exemptions for Industrial and Commercial Improvements by requiring the performance of yearly audits by the City Controller and submission of said audits to City Council.		
Sponsors:	Corey O'Connor, Deborah L. Gross		
Indexes:	PGH. CODE ORDINANCES TITLE 02 - FISCAL		
Code sections:			
Attachments:			

Date	Ver.	Action By	Action	Result
2/15/2018	1	Mayor	Signed by the Mayor	
2/13/2018	1	City Council	Passed Finally	Pass
2/7/2018	1	Standing Committee	AFFIRMATIVELY RECOMMENDED	Pass
1/30/2018	1	City Council	Read and referred	

Ordinance amending and supplementing the Pittsburgh Code of Ordinances, Title II: Fiscal, Article IX: Property Taxes, Chapter 265: Exemptions for Residential Improvements, and Chapter 267: Exemptions for Industrial and Commercial Improvements by requiring the performance of yearly audits by the City Controller and submission of said audits to City Council.

WHEREAS, per Article 4, Chapter 404: “Powers and Duties,” Section (b) of the City’s Home Rule Charter, the Pittsburgh City Controller has the authority “to audit the accounts of council, units of government and all agencies and trusts;” and

WHEREAS, per Article 4, Chapter 404: “Powers and Duties,” Section (c) of the City’s Home Rule Charter, the Pittsburgh City Controller further has the authority “to conduct performance audits of all agencies, trusts, council and units of government whenever the Controller decides it is necessary or is directed to conduct such an audit either by the Mayor or by Council, but in any event no less than once every four years;” and

WHEREAS, a concise, accurate accounting of and tax-abated and tax-exempted properties is necessary and appropriate; and

WHEREAS, the Pittsburgh City Controller is empowered through the City’s Home Rule Charter to audit any

and all agencies, departments, authorities, and entities that, through the City of Pittsburgh as a local taxing authority, offer tax abatements / exemptions.

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

SECTION 1. The City Code is hereby amended at Title II: Fiscal, Article IX: Property Taxes, Chapter 265: Exemptions for Residential Improvements, as follows by adding the following Section 265.12:

§ 265.12 - AUDIT BY CITY CONTROLLER.

- (a) The City Controller shall perform a yearly audit of the administering agencies, departments, authorities, and entities within the Controller's jurisdiction to do so, pursuant to the powers outlined in the Home Rule Charter.
- (b) The scope of this audit should include an accounting of all the projected and catalogued value of all assessment reductions, tax credits, and tax abatements issued through this Chapter, as well as projections of incoming revenue upon expiration of any assessment reductions, tax credits, and tax abatements issued through these programs in the most recent calendar year prior to the commencement of the audit.
- (c) This audit shall be submitted to City Council and filed with the City Clerk.

SECTION 2. The City Code is hereby amended at Title II: Fiscal, Article IX: Property Taxes, Chapter 267: Exemptions for Industrial and Commercial Improvements, by adding the following Section 267.10:

§ 267.10 - AUDIT BY CITY CONTROLLER.

- (a) The City Controller shall perform a yearly audit of the administering agencies, departments, authorities, and entities within the Controller's jurisdiction to do so, pursuant to the powers outlined in the Home Rule Charter.
- (b) The scope of this audit should include an accounting of all the projected and catalogued value of all assessment reductions, tax credits, and tax abatements issued through this Chapter, as well as projections of incoming revenue upon expiration of any assessment reductions, tax credits, and tax abatements issued through these programs in the most recent calendar year prior to the commencement of the audit.
- (c) This audit shall be submitted to City Council and filed with the City Clerk.