



Text File

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Committee: Committee on Finance and Law

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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.