

OFFICIAL

BOROUGH OF WEST VIEW

ORDINANCE # 1355

AN ORDINANCE OF THE TOWN COUNCIL OF THE BOROUGH OF WEST VIEW, COUNTY OF ALLEGHENY, PROVIDING FOR THE ESTABLISHMENT OF A PROGRAM OF PROPERTY TAX RELIEF PURSUANT TO THE ALLEGHENY REGIONAL ASSET DISTRICT LAW (ACT 77 OF 1993).

WHEREAS, the Town Council of the Borough of West View, under the Allegheny Regional Asset District Law, Pa. Stat. Ann. tit. 16, §6101-B et seq. (Act 77) requires that the Borough of West View implement a program of property tax relief for longtime senior citizen owner/occupants of personal residences eligible for property tax rebates under current state law; and

WHEREAS, the Town Council of the Borough of West View is desirous of establishing a program of tax relief as mandated and required by Act 77.

NOW, THEREFORE, be it ORDAINED by the Town Council of the Borough of West View and it is hereby enacted pursuant to legal authority granted by the General Assembly of the Commonwealth of Pennsylvania pursuant to Act 77 as follows:

Section 1 - Definitions

- (a) Act 77 - The Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, Pa. Stat. Ann. tit. 16, §6101-B et seq.
- (b) Allegheny Regional Asset District Law - See the definition of "Act 77" above.
- (c) Assessment - The fair market value of property as determined by the Board of Property Assessment, Appeals and Review.
- (d) Council - The Town Council of the Borough of West View.
- (e) County - Allegheny County.
- (f) Department of Property Assessment - The Department of Property Assessment, Appeals, Review and Registry of Allegheny County.
- (g) Eligible Taxpayer - A longtime owner/occupant of a principal residence in Allegheny County who is: (1) a single person aged sixty-five (65) or older during a calendar year in which County real property taxes are due and assessed; or (2) married persons if either spouse is sixty-five (65) or older during a calendar year in which County and Borough real property taxes are due and assessed.
- (h) Household Income - All income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

- (i) Income - All income from whatever source derived, including but not limited to, salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State Unemployment Insurance laws and Veteran's Disability Payments, all interest received from the Federal or any state government or any instrumentality or political subdivision hereof, realized capital gains, rentals, workmens compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first five thousand dollars (\$5,000) of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of three hundred dollars (\$300), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.
- (j) Longtime Owner/Occupant - Any person who for at least ten (10) continuous years has owned and occupied the same dwelling place as a principal residence and domicile, or any person who for at least five (5) continuous years has owned and occupied the same dwelling place 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.
- (k) Person - A natural person.
- (l) Principal Residence - The dwelling place of a person, including the principal house and lot, and such lots as are used in connection therewith which contribute to its enjoyment, comfort and convenience; or a building with a maximum of one (1) commercial establishment and a maximum of three (3) residential units of which one (1) residential unit must be a principal residence of the longtime owner/occupant.
- (m) Senior Citizens Rebate and Assistance Act - The Act of March 11, 1971, Public Law 104 No. 3, as amended, codified at Pa. Stat. Ann. tit. 72, § 4751-1 et seq.

Section 2 - Limitation of Assessment for Eligible Taxpayers

All eligible taxpayers in Allegheny County and the Borough of West View who are longtime owner/occupants shall be entitled to have the assessment on his or her principal residence maintained at or limited to the amount determined by the Department of Property Assessment for the calendar year 1993 if the eligible taxpayer meets the household income limits for qualification for any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act.

Section 3 - Participation in Limitation of Tax Assessment Program

Any person paying property taxes in the County and Borough may apply to the Department of Property Assessment for certification as a participant in the assessment limitation program authorized under this Article. In order to be eligible to participate in the program, the

- (a) The person must be a single person aged sixty-five (65) or older; or be married persons with either spouse being sixty-five (65) years of age or older.
- (b) The person must be a longtime owner/occupant; and
- (c) The property owned by the person must be the principal residence and domicile of the resident.
- (d) The person's household income must qualify him or her to receive any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act.

Section 4 - Rules and Regulations

The Town Council of the Borough of West View elects to piggyback with Allegheny County and the Department of Property Assessment shall have the authority to issue rules and regulations with respect to the administration of the limitation of tax assessment program established under this Article. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for or receipt of a property tax rebate under the Senior Citizens Rebate and Assistance Act and any other reasonable requirements and conditions as may be necessary to operate the tax assessment limitation program.

Section 5 - Effective Date

This Ordinance shall enter into effect on January 1, 1995.

Section 6 - Repealer

Any and all previous Ordinances which are inconsistent with the terms and provisions of this Ordinance are hereby repealed.

ORDAINED and ENACTED this 14th day of December, 1994.

BOROUGH OF WEST VIEW

BY: _____

Kenneth J. Wolf
Secretary/Manager

BY: _____

Daniel M. Daugherty
President of Town Council

EXAMINED and APPROVED this 14th day of December, 1994.

BY: _____

Richard E. Powell, Mayor