

**TOWNSHIP OF SOUTH FAYETTE  
ORDINANCE NO. 3 OF 2013**

**AN ORDINANCE OF THE TOWNSHIP OF SOUTH  
FAYETTE, COUNTY OF ALLEGHENY,  
COMMONWEALTH OF PENNSYLVANIA FIXING A  
REVENUE NEUTRAL TAX RATE FOR THE YEAR 2013  
AT 2.91 MILLS**

WHEREAS, the Township of South Fayette, Allegheny County, Pennsylvania is authorized to levy taxes on real estate within its borders; and

WHEREAS, the certified values of taxable real estate within the Township borders for the 2013 tax year has a certified value of \$1,230,512,877.00 as a result of the ongoing reassessment of properties in Allegheny County; and

WHEREAS, it is the desire of the Township of South Fayette to establish a formula to set forth a revenue neutral tax rate pursuant to 16 P.S. §4980.2(a); and

WHEREAS, it is the desire of the Township to establish a Revenue Neutral Tax Rate pursuant to 16 P.S. §4980.2(a) and to take into consideration known and anticipated reductions of the certified values based upon settlement of Court Appeals and likely results of pending decisions of the Allegheny County Board of Property Assessments and Appeals.

**NOW THEREFORE**, be it ordained and it is hereby **ORDAINED** as follows:

Section 1. That a tax be, and the same is, hereby levied on all real property within the Township of South Fayette, subject to taxation for the fiscal year 2013, as follows:

Tax rate for general purposes calculated according to the following formula:

One hundred percent (100%) of real estate tax revenue collected in 2012 from the 2012 real estate tax levy, divided by the assessed value of real estate in the Township of South Fayette, as certified by Allegheny County, plus the five year average (using years 2007 through 2011), of the annual net decrease in revenue resulting from final dispositions of assessment appeal. The Township has determined, based upon the aforementioned formula, as adjusted to take into consideration known and anticipated reductions of the certified values based upon settlement of Court Appeals and likely results of pending decisions of the Allegheny County Board of Property Assessments and Appeals, that this amount is equal to 2.91 mills

Section 2. The aforementioned rate is being enacted to realize the same amount of real estate tax revenue in 2013 as was collected from the 2012 subject to adjustment as provided in applicable law.

Section 2. The aforementioned rate is being enacted to realize 105% of the same amount of real estate tax revenue in 2013 as was collected from the 2012 subject to adjustment as provided in applicable law.

Section 3. The millage rate under this ordinance is currently 3.48. At the option of the Commissioners, the ministerial act of calculating the precise millage rate resulting from the formula set forth above may be accomplished by further Ordinance of the Commissioners promptly after receipt of all the above-referenced data or by other legal means.

Section 4. In the event that the Township receives tax revenue in excess of the limitations set forth in 16 P.S. §4980.2, then such excess revenue shall be maintained in a separate fund and may be used for payment of refunds of real estate taxes to property owners who have obtained reductions in their proposed 2013 tax assessment. After the completion of all tax appeal associated with the 2013 reassessment, any remaining balance shall be held, maintained and/or refunded in accordance with applicable law.

Section 5. For purposes of payment on said tax, and the determination of the discount period and the delinquent period, it is hereby ordained that the discount period during which discount tax paid hereunder is the months of April and May. Taxes shall be paid at the face amount June and July. Taxes paid after July 31, 2013 shall be delinquent.

Section 6. The proper officials of the Township are hereby authorized and directed to do all things necessary to effectuate the purpose of this Ordinance.

Section 7. That any ordinance, or part of ordinances, conflicting with this ordinance be, and the same is, hereby repealed insofar as the same affects this ordinance.

ORDAINED AND ENACTED into an ordinance and passed by the Commissioners of the Township of South Fayette, County of Allegheny, Pennsylvania on this 27th day of March, 2013.

ATTEST:

  
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RYAN EGGLESTON  
TOWNSHIP MANAGER

TOWNSHIP OF SOUTH FAYETTE:

By:   
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DERON GABRIEL, PRESIDENT  
BOARD OF COMMISSIONERS