

**OFFICIAL
BOROUGH OF WEST VIEW
ORDINANCE NUMBER 1469**

**AN ORDINANCE OF THE BOROUGH OF WEST VIEW, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, FIXING A TAX RATE FOR THE YEAR 2013**

WHEREAS, the Town Council of the Borough of West View “Borough” is authorized by statute to levy taxes on real estate within its borders; and

WHEREAS, the certified values of the real estate within the municipal borders for the 2013 tax year are not known with precision as a result of the ongoing reassessment of properties in Allegheny County; and

WHEREAS, the Borough in setting the millage for 2013 intends to comply with the First Class Borough Code and the applicable anti-windfall legislation relating to the County-wide reassessment.

NOW THEREFORE, the Town Council of the Borough of West View hereby ordains:

A. The Borough shall, for 2013, reduce its tax rate, if necessary, for the purpose of having the total amount of property tax revenue received exclusively as a result of the reassessment equal the total amount of property tax revenue received in 2012. This tax rate shall be publicly announced and voted on by motion of the Town Council of the Borough at the first regular or special voting meeting following the receipt of the 2013 certified tax assessment roll.

B. The Borough may, by a separate and specific vote, establish a final tax rate for 2013 at a figure that limits the total amount of property tax revenue received exclusively as a result of the reassessment not to exceed 105% of the total amount of property tax revenue received in 2012. This tax rate shall also be publicly announced and voted on by motion of the Town Council of the Borough at the first regular or special voting meeting following receipt of the 2013 certified tax assessment roll. All revenues collected that exceed the anti-windfall cap shall be deposited in an interest bearing escrow account and used for any of the purposes authorized by law and consistent with the requirements set forth in the Second Class County Code, 16 P.S. §4980.2, regarding the limits imposed upon the Borough’s real estate tax levy in the year of a countywide reassessment.

C. For the purpose of determining the total amount of revenue received exclusively as a result of the reassessment, the amount to be levied on newly constructed buildings or structures or on increased valuations based on new improvements made to existing structures shall not be considered, and adjustments may be made to account for historic rates of collection and refunds resulting from appeals, or as otherwise permitted by law.

D. The Town Council ordains that a tax be and the same is hereby levied and assessed upon all real estate in the Borough subject to taxation for all tax purposes for the year 2013 beginning January 1, 2013 through December 31, 2013 in the amount of the tax millage rate determined by the Town Council of the Borough consistent with the above procedure on all

property situated in the Borough and made taxable for Borough purposes by the laws of the Commonwealth of Pennsylvania.

E. In the event that Allegheny County does not certify new assessed values effective for 2013 and instead continues to certify the 2002 base year values, then A, B, C, and D of this Ordinance shall be considered a nullity without further action by the Town Council and the Borough ordains that a tax be and the same is hereby levied and assessed upon all real estate in the Borough, subject to taxation for all tax purposes for the year 2013 beginning January 1, 2013 through December 31, 2013 in the amount of 5.40 mills on each dollar of assessed valuation of property situated in the Borough and made taxable for Borough purposes by the laws of the Commonwealth of Pennsylvania.

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

ORDAINED and **ENACTED** into an ordinance and passed by the Town Council of the Borough of West View, Pennsylvania on this 10th day of January, 2013.

ATTEST:

BOROUGH OF WEST VIEW

BY: _____
Chief of Police Bruce A. Fromlak, Sec./Mgr.

BY: _____
Barry G. Schell, President

EXAMINED and **APPROVED** this 10th day of January, 2013.

BY: _____
J. R. Henry, Mayor