

**BOROUGH OF BELL ACRES
ALLEGHENY COUNTY, PENNSYLVANIA
ORDINANCE NO. 329**

AN ORDINANCE OF THE BOROUGH OF BELL ACRES, ALLEGHENY COUNTY, PENNSYLVANIA, AMENDING ARTICLE III OF CHAPTER 153 IN THE CODE OF THE BOROUGH OF BELL ACRES, "TAXATION", TO AMEND THE BOROUGH OF BELL ACRES "SENIOR CITIZENS TAX RELIEF" PROGRAM

WHEREAS, the former statutes at 72 P.S. §§ 4751-1 through 4751-12 were repealed by Special Session Act 1 of 2006, entitled the "Taxpayer Relief Act"; and

WHEREAS, Chapter 13 of the Taxpayer Relief Act, 53 P.S. § 6926.1301 *et seq.*, authorizes the Commonwealth to provide senior citizens with assistance in the form of property tax and rent rebates ("Senior Citizens Property Tax and Rent Rebate Assistance Act"); and

WHEREAS, Article XXXI-B of the Second Class County Code ("Local Tax Relief and Assistance to Local Governments"), 16 P.S. § 6170-B *et seq.*, authorizes municipalities situated in Allegheny County, Pennsylvania to provide for senior citizens with assistance in the form of property tax relief ("Senior Citizens Tax Relief"); and

WHEREAS, the Borough Council of the Borough of Bell Acres enacted Ordinance No. 317 on December 12, 2022, to exercise the full authority provided by the Senior Citizens Tax Relief; and

WHEREAS, the Borough Council of the Borough of Bell Acres desires to amend its Senior Citizens Tax Relief program set forth in Article III of Chapter 153 in the Code of the Borough of Bell Acres, "Taxation", in order to eliminate the requirement that a participant needs to apply annually.

NOW, THEREFORE, BE AND IT IS HEREBY ORDAINED and enacted by the Borough Council of the Borough of Bell Acres, Pennsylvania, and it is hereby ordained and enacted by and with the authority of the same, incorporating the above recitals by reference:

SECTION 1. Section 153-32 in Article III of Chapter 153 in the Code of the Borough of Bell Acres, "Taxation", is amended by inserting the underlined text as follows:

§ 153-32 PROPERTY TAX RELIEF FOR ELIGIBLE TAXPAYERS.

All eligible taxpayers in the Borough of Bell Acres who are longtime owner/occupants shall be entitled to receive a discount limited to a maximum of 25% of Bell Acres Borough real estate property taxes for each year taxpayer(s) is/are eligible and owing during a tax year on an eligible taxpayer(s) primary residence; and this discount shall not be in derogation of the allowable discount of 2% permitted to all taxpayers for early payment. Once approved, the applicant does

not need to apply again. The applicant will continue to receive tax relief, as long as the property owner/occupant and household income does not exceed \$30,000.

SECTION 2. Section 153-33 in Article III of Chapter 153 in the Code of the Borough of Bell Acres, “Taxation”, is amended by inserting the underlined text and deleting the strikethrough text as follows:

§ 153-33 PARTICIPATION IN PROPERTY TAX REBATE PROGRAM.

Any person paying property taxes in the Borough may apply to the Borough Manager for certification as a participant in the property tax rebate program authorized under this article. In order to be eligible to participate in the program, the person must meet all the following conditions:

- A. The applicant must be an eligible taxpayer.
- B. The applicant must be a longtime owner/occupant.
- C. The property owned by the applicant must be the principal residence and domicile of the resident.
- D. The applicant’s household income does not exceed \$30,000.00.
- E. The applicant must apply to the Borough Manager for certification under this program by October 31 of the year for which tax relief is first being sought. ~~A new application must be filed for each year relief is requested.~~ The Borough of Bell Acres is permitted, but is not required, to rely on the list of qualified individuals for tax relief created and maintained by Allegheny County.

SECTION 3. REPEALER.

All ordinances or resolutions or parts ordinances or resolutions insofar as they are inconsistent herewith are hereby repealed and rescinded.

SECTION 4. SEVERABILITY.

In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any of the remaining provisions, sections, sentences, clauses or parts of this Ordinance; it being the intent of the Borough of Bell Acres that the remainder of the Ordinance shall be and shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall be effective immediately upon its passage and publication, with the tax relief herein taking effect on January 1, 2026.

ORDAINED and ENACTED this 8th day of December, 2025, by the Borough Council of the Borough of Bell Acres in lawful sessions duly assembled.

Attest:

Jill Parks
Borough Secretary

By:

BOROUGH OF BELL ACRES
David W. Mandeville
President, Borough Council

EXAMINED and APPROVED this 8th day of December, 2025.

James J. Ahern
Mayor