

No. 2021-
ORDINANCE

An Ordinance of the Luzerne County Council Authorizing the Luzerne County Assessor's Office to Approve a Homestead Exclusion of \$48,500 of Assessed Property for 2020 and 2021 and for the Office of Treasurer to Disburse Funds to Eligible Property Owners from line item _____ Obtained Through Federal Funding from The American Rescue Plan Act of 2021.

WHEREAS, Section 2.09B of the Luzerne County Home Rule Charter provides that County Council shall have the power to levy, establish, alter, and/or abolish taxes and assessments except as may be limited by the Charter or applicable law; and

WHEREAS, for the tax years 2009-2014, Luzerne County elected to exclude from taxation a fixed dollar amount of the assessed value of each homestead property in accordance with the Homestead Property Exclusion Program Act, 53 Pa.C.S §8581, et seq.; and

WHEREAS, the owner or owners of real property who seek to have their property approved as homestead property are required to submit a uniform application to the Luzerne County Assessor's Office; and

WHEREAS, The American Rescue Plan Act of 2021 allocated \$112,890,152 to Luzerne County, half of which (\$56,445,076) was received on May 19, 2021 by the county treasurer; and

WHEREAS, Luzerne County Council has determined that providing a Homestead Exclusion for the Covid Pandemic years is an equitable use of funds according to the Interim Final Rule published by the US Treasury, the guidelines on the Treasury Department website, and analysts from the National Association of Counties; and

WHEREAS, the maximum draw on the funds will be \$47,505,920 based on 77,000 homesteads, which is far short of available funds; and

WHEREAS, a Homestead Exclusion is the most efficient, secure, and immediate way to get relief to residents with minimal bureaucracy.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, Luzerne County Council hereby approves a Homestead Exclusion for \$48,500 of assessed value for 2020 and 2021.

BE IT FURTHER ORDAINED AND ENACTED, that Luzerne County Council authorizes both the Assessor's Office to issue Homestead Exclusion applications and the Treasurer's Office to disburse funds to successful applicants on or before October 15.

This Ordinance shall become effective fifteen (15) days after enactment.

ADOPTED at a meeting of the Luzerne County Council held on _____.

ROLL CALL VOTE

LUZERNE COUNTY COUNCIL

Tim McGinley, Chair

ATTEST:

Sharon Lawrence,
Clerk to County Council

Chris Perry, Vice-Chair