

**TOWNSHIP OF PINE**  
Allegheny County, Pennsylvania

**RESOLUTION NO. 1110**

A RESOLUTION SETTING THE HOMESTEAD EXCLUSION AND  
FARMSTEAD EXCLUSION RATE FOR THE YEAR 2023

**WHEREAS**, the Township of Pine Board of Supervisors adopted the Homestead Exclusion and Farmstead Exclusion for the Township on October 15, 2018, by Ordinance No. 386; and

**WHEREAS**, such Ordinance No. 386 provides that the Township shall pass on an annual basis, a resolution specifying the amount of the Homestead Exclusion and Farmstead Exclusion for the upcoming calendar year, in an amount not to exceed 50% of the median assessed homestead and farmstead properties in the Township as determined by the County Assessor, pursuant to the Pennsylvania Homestead Property Exclusion Program Act, 53 Pa. C.S.A. § 8581 *et seq.* (“Act 50”), as amended; and

**WHEREAS**, the Township of Pine Board of Supervisors hereby desires to set the Homestead Exclusion and Farmstead Exclusion rate for the year 2023.

**NOW, THEREFORE, BE IT ADOPTED AND RESOLVED** that the Board of Supervisors of the Township of Pine hereby sets the Homestead Exclusion and Farmstead Exclusion rate pursuant to Act 50 as follows:

1. The aforementioned recitals are incorporated herein in full as though the same were set forth at length.
2. The properties eligible for the 2023 Homestead Exclusion or Farmstead Exclusion shall only be those properties that have been designated eligible for such exclusion as determined by the Allegheny County Office of Property Assessments prior to the deadline as established by the Allegheny County Office of Property Assessments.
3. The Township hereby excludes from the assessed value of each homestead or farmstead property in the Township One-Hundred and Sixty-Four Thousand, Four Hundred and Fifty Dollars (\$164,450.00) for the year 2023.
4. The foregoing resolution shall be implemented and enforced in compliance with Act 50 and Ordinance No. 386.

5. This Resolution shall expire following the 2023 tax period and the Homestead Exclusion and/or Farmstead Exclusion shall not continue unless a subsequent Resolution is adopted by the Board of Supervisors for additional year exclusions.

**DULY ADOPTED** this 17th day of October 2022, by the Board of Supervisors of the Township of Pine, in lawful session duly assembled.

TOWNSHIP OF PINE  
BOARD OF SUPERVISORS

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Pasquale D. Avolio, Chairman

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Jason Kratsas, Secretary/Manager



*Township Ordinance No. 386, enacted by the Board of Supervisors on October 15, 2018 allows Homestead/Farmstead Tax Relief for all eligible properties. To be eligible, a property must be owner-occupied and a primary residence. Property owners apply for approval through Allegheny County. State law allows municipalities to exclude up to 50% of the median assessed value of residential property. The Township's Ordinance requires passage of an annual resolution setting the maximum excluded value for each upcoming budget year. For the 3 years since the Ordinance was enacted, the Board of Supervisors has elected to give the maximum exclusion allowed by state law.*

**Homestead/Farmstead Exclusion Analysis-2023 Budget Excerpt**

<i>Tax Year</i>	<i>Total Approved Homestead Properties</i>	<i>Maximum Excluded Value</i>	<i>Township of Pine Millage</i>	<i>Maximum Tax Reduction per property</i>	<i>Total Tax Reduction for all properties (Township's tax revenue is decreased by this amount)</i>	<i>Number of properties paying no Township tax (assessed value below Homestead allowance)</i>
2019	3,452	\$ 140,000	0.998	\$ 139.72	\$ 479,703	144
2020	3,543	\$ 149,450	0.998	\$ 149.15	\$ 524,218	208
2021	3,527	\$ 152,800	0.998	\$ 152.49	\$ 533,163	222
2022	3,580	\$ 159,100	0.998	\$ 158.78	\$ 562,554	258
2023 <i>(anticipated participation rate = 65%)</i>	3,750	\$ 164,450	0.998	\$ 164.12	\$ 615,454	267