

**ALLEGHENY
COUNTY
GOVERNMENT**

ALLEGHENY COUNTY GOVERNMENT

◆ FORMAL STRUCTURE OF COUNTY GOVERNMENT

The Governance of the County made the transition to a Home Rule Charter (the “Charter”), effective January 1, 2000. The three-member Board of Commissioners was replaced by an elected Chief Executive (the “Executive”), an elected County Council (the “Council”) consisting of fifteen members and an appointed professional County Manager (the “Manager”).

Once implemented, the Charter can only be amended by referendum vote. For issues which are germane to the County government, with the exception of tax issues, a voter ballot referendum is permitted. A petition with 500 signatures or more may be submitted to the Council for consideration of County Ordinances and resolutions.

The Manager is responsible for the day-to-day delivery of County government services. These services, include among others, management of County finances, assets and property, development of land transportation, higher education, environment, conservation, public health and safety, criminal justice, recreation, economic development and human services.

The Executive's budget is limited to 0.2% of the County's locally levied tax revenue. The Council's budget is limited to 0.4% of the locally levied tax revenue. All Authorities and Boards, established under the previous form of government, continued in existence.

Under the Home Rule Charter, the limits of taxation on real estate, sales and hotel/motel taxes are still applicable. Any increase in real estate tax revenues is capped at 5% annually (excluding new construction). A two-thirds majority of Council is required before any changes can be made in the rate of taxation for real estate. The Executive has line-item veto power which may be overridden by a two-thirds vote of Council.

The Charter requires zero based budgeting and is required to balance the annual operating and capital budgets. No budget can be reopened without a two-thirds vote of Council and concurrence of the Executive. The Manager shall prepare a comprehensive fiscal plan each year consisting of the next annual operating and capital budgets, a two-year projected operating budget and a five-year capital improvement plan and budget message identifying short and long-term capital needs and allocation of resources.

The operating budget is prepared in accordance with a nationally recognized standard and is based on the premise that no appropriation in any given year is automatically continued into subsequent years. The specific components of the comprehensive fiscal plan will be detailed in the Administrative Code.

The Executive presents the budget message and submits the comprehensive fiscal plan to the Council no later than 75 days before the end of each fiscal year. After submission of the proposed operating and capital budgets and at least two weeks before their adoption, the Council will hold a minimum of two public hearings. Upon completion of the hearings and no later than 25 days before the end of the fiscal year, the Council shall adopt, by resolution, balanced annual operating and capital budgets for the next fiscal year. Before adoption, the Council may add, delete or decrease any appropriation item.

The judicial function of the County rests with the Court of Common Pleas. While maintaining its autonomy, the Court interacts closely with certain public safety departments and various elected offices.

The Court system is comprised of criminal, civil, family and orphans' courts. The Courts are composed of 41 judges and 55 district justices all of whom are independently elected. Also integral to the County's functioning are other independently elected officials including the Coroner, Clerk of Courts, District Attorney, Jury Commissioners, Prothonotary, Recorder of Deeds, Register of Wills, and the Sheriff.

The County Controller and the County Treasurer are elected at large for four-year terms and are responsible for their respective areas in County government.

◆ COUNTY GOVERNMENT REVENUE BASE

The County derives its revenues from local taxes on real property, a 1% county sales tax, direct subsidy from the Allegheny Regional Asset District, user charges and miscellaneous receipts as well as numerous Federal and State grants. The following chart sets forth the principal source of County revenues and their relative percentages. A discussion of the County's principal revenue sources follows. Property taxes comprise the largest single source of County revenue. Totaling about \$256.2 million, this represents about 39% of total revenues expected in 2004. The real estate tax is levied for the following funds: General Fund (3.8422 mills) and Debt Service Fund (0.8478 mills), a total of 4.6900 mills.

General Sources of Revenue by Percentage

Category	2000 Audited Revenues	2001 Audited Revenues	2002 Audited Revenues	2003 Audited Revenues	2004 Budget Amount
Taxes (Property/Sales)	44.2%	42.4%	45.5%	46.2%	44.8%
State Sources	21.8%	21.2%	18.8%	20.7%	20.2%
Federal Sources	19.9%	22.7%	21.9%	19.6%	21.0%
Charges for Services	8.2%	8.0%	8.2%	9.1%	6.8%
Regional Asset District	2.1%	2.0%	2.1%	2.2%	2.2%
Interest Earnings	2.1%	0.7%	0.5%	0.1%	0.4%
All Other *	1.7%	3.0%	3.0%	2.1%	4.6%
Total County	100.0%	100.0%	100.0%	100.0%	100.0%

* - Includes Licenses and Permits, Fines & Forfeitures, Miscellaneous, County Sinking Fund and Prior Years' Financing

◆PROPERTY TAX

Allegheny County has the legal authority to levy a maximum real property tax of 25 mills for the General Fund. The Debt Service Fund, on the other hand, has no maximum limit as to levy. The levies are applied against taxable real property valuations, which represent 100% of market value. Prior to 2001, the assessed valuations were based on 25% of market value and consequently the tax millage prior to 2001 was four to five times as high as at present.

◆REAL ESTATE ASSESSMENT PROGRAM

The Office of Property Assessment, a division under the Department of Administrative Services is responsible for the day-to-day management of the assessment function. In 1997, pursuant to a Commonwealth Court Order, the Allegheny County Board of Commissioners solicited proposals to provide for a countywide revaluation to establish fair, equitable, and uniform values for all real property within Allegheny County for property tax purposes. The majority Commissioners hired Sabre Systems, a private sector firm to perform the revaluation. The revaluation included an on site review of all 600,000 real estate parcels. The process was completed in December, 2000 culminating in the transference of the values to the County. The finished product resulted in a new Computer Aided Mass Appraisal system with digital photographs coupled with internet availability. The computer technology provided for the migration from a legacy mainframe system to a client server technology. The county expended about \$24 million for the revaluation.

◆THE COLLECTION PROCEDURES

Real property tax statements are typically mailed by February 15 of each year. Real property taxes are due on April 1 and are considered delinquent on May 1. A two percent (2%) discount is allowed for bills paid on or prior to March 31. In 2002, however, this deadline was extended to June 30 because the tax bills were delayed. After the due date, a notice of delinquency is sent to the taxpayer. A five percent (5%) penalty charge is assessed against delinquencies in addition to a one (1%) percent interest charge which is added each month the bill remains unpaid.

Since 1980 approximately ninety (90%) percent of the real property tax revenues have been received during the discount period. Before 1990 property was subject to a lien if taxes remained unpaid for three years. Since 1990 liens are issued if taxes remain unpaid for one year beginning July 1. The effect of reducing the period for liened property from three years to one year and stepping up efforts to collect overdue taxes has increased collections.

◆ FEDERAL AND STATE REVENUES

A portion of Federal and State revenues is received as reimbursement for county expenditures for social services required by federal and state mandates. These services include programs for the mentally disabled, controlled substance abusers, neglected and abused children and chronically ill and elderly.

The majority of these reimbursable services are in the Human Service Area. In recent years large increases in reimbursements have expanded into Children and Youth Services, Mental Health/Mental Retardation/Drug and Alcohol. The County has engaged in a variety of means to enhance funding in these areas including intergovernmental pooling and draw down of Emergency Assistance Funding.

◆ CHARGES FOR SERVICES

The County receives user fees from recreational and rental facilities for services provided by the Health Division, County laboratories and fee offices.

◆ BASICS OF BUDGETING**Revenues:**

Estimated revenues are budgeted using both centralized and decentralized sources. Centralized sources consist of current and delinquent property taxes, sales tax, public utility realty tax, interest earnings, certain reimbursements, Risk Management operations, Internal Service operations, indirect cost reimbursements, sinking fund returns, miscellaneous revenues and reappropriation of prior year fund balances.

Decentralized sources emanate from the various county-operating agencies. These revenues are both cash basis and accrual basis estimates that are generally dependent upon whether federal and state reimbursements support the operation. If federal and state sources are prevalent, the estimated revenues tend to be accrual based, and if these sources are not available, the revenues are cash based.

Expenditures:

As with revenues, expenditures are budgeted in both cash and accrual modes with the latter being dominant. In fact, the only cash-based expenditure budget is for scheduled debt service.

ALLEGHENY COUNTY GOVERNMENT OFFICIALS

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Elected Officials

CHIEF EXECUTIVE

Dan Onorato
(412) 350-6500

COUNTY COUNCIL PRESIDENT

Rich Fitzgerald
(412) 350-6575

ALLEGHENY COUNTY COURT OF COMMON PLEAS

President Judge Joseph M. James (412) 350-5598

ALLEGHENY COUNTY ROW OFFICES

Clerk of Courts	George F. Matta, II	(412) 350-5323
Controller	Mark Patrick Flaherty	(412) 350-4650
Coroner	Cyril H. Wecht, M.D., J.D.	(412) 350-4800
District Attorney	Stephen A. Zappala, Jr., Esq.	(412) 350-4403
Jury Commissioner	Jean A. Milko	(412) 350-5334
Jury Commissioner	Allan C. Kirschman	(412) 350-5335
Prothonotary	Michael E. Lamb, Esq.	(412) 350-5729
Recorder of Deeds	Valerie McDonald-Roberts	(412) 350-4226
Register of Wills	Eileen Wagner	(412) 350-4184
Sheriff	Peter R. DeFazio	(412) 350-4711
Treasurer	John K. Weinstein	(412) 350-4100

Appointed Officials

County Manager	James M. Flynn, Jr.	(412) 350-7373
Director, Budget and Finance	Amy Griser, CPA	(412) 350-5130
County Solicitor	Michael H. Wojcik	(412) 350-1128
Director, Administrative Services	Timothy H. Johnson	(412) 350-6109
Director, Economic Development	Dennis Davin	(412) 350-1000
Chief, Emergency Services	Robert Full	(412) 473-2550
Director, Health Department	Bruce W. Dixon	(412) 578-8008
Director, Human Resources	Norene A. Broderick	(412) 350-2663
Director, Public Works	Thomas E. Donatelli P.E.	(412) 350-4920
Director, Human Services	Marc Cherna	(412) 350-5705
Director, Kane Regional Centers	Dennis Biondo	(412) 422-6050
Director, MBE/DBE/WBE	Ruth Bird-Smith	(412) 350-4309
Director, Shuman Juvenile Detention Center	Alex Wilson	(412) 661-6806
Police Superintendent	Charles W. Moffatt	(412) 473-1200
Public Defender	Michael J. Machen	(412) 350-3718
Acting Jail Warden	Fredric A. Rosemeyer	(412) 350-2000
Court Administrator	Ray Billotte	(412) 350-5410
County Council Chief of Staff	Joseph Catanese	(412) 350-6492
County Council Budget Officer	Jennifer M. Liptak	(412) 350-4319

ALLEGHENY COUNTY GOVERNMENT OFFICIALS

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Elected Officials

COUNTY COUNCIL

Council-at-Large	John P. DeFazio (D)	(412) 350-6516
Council-at-Large	Dave Fawcett (R)	(412) 350-6520
Council District 1	Ronald Francis, Jr. (R)	(412) 350-6525
Council District 2	Jan Rea (R)	(412) 350-6530
Council District 3	Thomas A. Shumaker, II (R)	(412) 350-6535
Council District 4	Doug Price (R)	(412) 350-6540
Council District 5	Vince Gastgeb (R)	(412) 350-6545
Council District 6	Joan Cleary (D)	(412)350-6550
Council District 7	Eileen Watt (R)	(412) 350-6555
Council District 8	Charles J. Martoni (D)	(412) 350-6560
Council District 9	C.L. Jabbour (D)	(412) 350-6565
Council District 10	William Russell Robinson	(412) 350-6570
Council District 11	Rich Fitzgerald (D) *	(412) 350-6575
Council District 12	Wayne Fontana (D)**	(412) 350-6580
Council District 13	Brenda Frazier (D)	(412) 350-6585

* - President of Council

** - Vice President of Council

COUNTY COUNCIL DISTRICTS BY MUNICIPALITY

There are thirteen council districts in Allegheny County. Two Councilpersons are elected at large.

<u>MUNICIPALITY:</u>	<u>DISTRICT #:</u>	<u>MUNICIPALITY:</u>	<u>DISTRICT #:</u>
Aleppo Township	District 1	Forest Hills Borough	District 7
Aspinwall Borough	District 3	Forward Township	District 5
Avalon Borough	District 1	Fox Chapel Borough	District 3
Baldwin Borough	District 6	Franklin Park Borough	District 1
Baldwin Township	District 6	Frazer Township	District 3
Bell Acres Borough	District 1	Glassport Borough	District 9
Bellevue Borough	District 1	Glenfield Borough	District 1
Ben Avon Borough	District 1	Greentree Borough	District 4
Ben Avon Heights Borough	District 1	Hampton Township	District 3
Bethel Park Borough	District 5	Harmar Township	District 3
Blawnox Borough	District 3	Harrison Township	District 3
Brackenridge Borough	District 3	Haysville Borough	District 1
Braddock Borough	District 9	Heidelberg Borough	District 4
Braddock Hills Borough	District 8	Homestead Borough	District 9
Bradford Woods Borough	District 1	Indiana Township	District 3
Brentwood Borough	District 6	Ingram Borough	District 4
Bridgeville Borough	District 4	Jefferson Borough	District 5
Carnegie Borough	District 4	Kennedy Township	District 1
Castle Shannon Borough	District 6	Kilbuck Township	District 1
Chalfant Borough	District 8	Leet Township	District 1
Cheswick Borough	District 3	Leetsdale Borough	District 1
Churchill Borough	District 7	Liberty Borough	District 5
Clairton City	District 5	Lincoln Borough	District 5
Collier Township	District 4	Marshall Township	District 1
Coraopolis Borough	District 1	McCandless Township	District 2
Crafton Borough	District 4	McDonald Borough	District 4
Crescent Township	District 1	McKees Rocks Borough	District 12
Dormont Borough	District 6	McKeesport City	District 9
Dravosburg Borough	District 9	Millvale Borough	District 13
Duquesne City	District 9	Monroeville Borough	District 8
East Deer Township	District 3	Moon Township	District 1
East McKeesport Borough	District 8	Mount Lebanon Township	District 6
East Pittsburgh	District 8	Mount Oliver Borough	District 11
Edgewood Borough	District 8	Munhall Borough	District 9
Edgeworth Borough	District 1	Neville Township	District 1
Elizabeth Borough	District 5	North Braddock Borough	District 8
Elizabeth Township	District 5	North Fayette Township	District 4
Emsworth Borough	District 1	North Versailles Township	District 8
Etna Borough	District 3	Oakdale Borough	District 4
Fawn Township	District 3	Oakmont Borough	District 7
Findlay Township	District 4	O'Hara Township	District 3

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<u>MUNICIPALITY:</u>	<u>DISTRICT #:</u>	<u>MUNICIPALITY:</u>	<u>DISTRICT #:</u>
Ohio Township	District 1	Port Vue Borough	District 9
Osborne Borough	District 1	Rankin Borough	District 9
Penn Hills Township	District 7	Reserve Township	District 2
Pennsbury Village Borough	District 1	Richland Township	District 3
Pine Township	District 3	Robinson Township	District 1
Pitcairn Borough	District 8	Ross Township	District 2
Pittsburgh Ward 01	District 13	Rosslyn Farms Borough	District 4
Pittsburgh Ward 02	District 13	Scott Township	District 4
Pittsburgh Ward 03	District 10	Sewickley Borough	District 1
Pittsburgh Ward 04	Districts 10, 11	Sewickley Heights Borough	District 1
Pittsburgh Ward 05	District 10	Sewickley Hills Borough	District 1
Pittsburgh Ward 06	District 13	Shaler Township	District 2
Pittsburgh Ward 07	District 11	Sharpsburg Borough	District 3
Pittsburgh Ward 08	District 10	South Fayette Township	District 4
Pittsburgh Ward 09	District 13	South Park Township	District 5
Pittsburgh Ward 10	District 13	South Versailles Township	District 5
Pittsburgh Ward 11	District 10	Springdale Borough	District 7
Pittsburgh Ward 12	District 10	Springdale Township	District 7
Pittsburgh Ward 13	District 10	Stowe Township	District 12
Pittsburgh Ward 14	Districts 10, 11	Swissvale Borough	District 8
Pittsburgh Ward 15	District 11	Tarentum Borough	District 3
Pittsburgh Ward 16	District 11	Thornburg Borough	District 4
Pittsburgh Ward 17	Districts 11, 13	Trafford Borough	District 8
Pittsburgh Ward 18	Districts 12, 13	Turtle Creek Borough	District 8
Pittsburgh Ward 19	District 12	Upper St. Clair Township	District 4
Pittsburgh Ward 20	District 12	Verona Borough	District 7
Pittsburgh Ward 21	District 13	Versailles Borough	District 9
Pittsburgh Ward 22	District 13	Wall Borough	District 8
Pittsburgh Ward 23	District 13	West Deer Township	District 3
Pittsburgh Ward 24	District 13	West Elizabeth Borough	District 5
Pittsburgh Ward 25	District 13	West Homestead Borough	District 9
Pittsburgh Ward 26	District 13	West Mifflin Borough	District 9
Pittsburgh Ward 27	District 13	West View Borough	District 2
Pittsburgh Ward 28	District 12	Whitaker Borough	District 9
Pittsburgh Ward 29	District 12	White Oak Borough	District 8
Pittsburgh Ward 30	Districts 12, 13	Whitehall Borough	District 6
Pittsburgh Ward 31	District 11	Wilkins Township	District 8
Pittsburgh Ward 32	District 12	Wilkinsburg Borough	District 10
Pleasant Hills Borough	District 5	Wilmerding Borough	District 8
Plum Borough	District 7		

**TAXABLE COUNTY-WIDE ASSESSED VALUATION ON
REAL PROPERTY
1994 - 2004**

Year	Certified Valuation	Annual Change
1994	8,714,369,334	
1995	8,778,974,102	64,604,768
1996	8,929,586,307	150,612,205
1997	9,016,615,620	87,029,313
1998	9,254,985,444	238,369,824
1999	9,418,993,760	164,008,316
2000	9,629,578,425	210,584,665
2001♠	56,905,382,742	47,275,804,317
2002♣	61,740,724,453	4,835,341,711
2003♥	58,161,646,272	-3,579,078,181
2004♦	56,481,403,900	-1,680,242,372

♠ - reflects completion of Sabre System's mass assessment revaluation project, coupled with a change in the pre-determined assessment ratio from 25% of market value to 100% of market value effective January 1, 2001.

♣ - As approved by Common Pleas Court Judge Stanton R. Wettick on February 22, 2002.

♥ - Net of a \$10,000 Residential Homestead Exemption; 2003 Local Certification totaled \$60,682,417,752.

♦ - Net of a \$15,000 Residential Homestead Exemption; 2004 Local Certification totaled \$60,634,308,740.

Source: Allegheny County Department of Administrative Services, Property Assessment Division

CURRENT YEAR REAL ESTATE TAX COLLECTIONS 1994-2003

Year	Current Year Collections (CYC)*	Current Year Delinquent Collections (CYDC)**	Total Current Year Collections (TCYC)	Millage Rate	Certified Valuation	Maximum Based on Certified Valuation	Percentage of Maximum Taxes Uncollectible	TCYC as a % of Maximum
1994	294,390,553	6,909,323	301,299,876	36.500	8,714,369,334	318,074,481	5.3%	94.7%
1995	256,545,398	7,033,408	263,578,806	31.500	8,778,974,102	276,537,684	4.7%	95.3%
1996	209,234,938	5,044,160	214,279,098	25.200	8,929,586,393	225,025,577	4.8%	95.2%
1997	211,470,341	5,474,755	216,945,096	25.200	9,016,615,620	227,218,714	4.5%	95.5%
1998	215,286,030	5,489,887	220,775,917	25.200	9,212,062,415	232,143,973	4.9%	95.1%
1999	219,533,974	5,589,146	225,123,120	25.200	9,418,993,760	237,358,643	5.2%	94.8%
2000	222,930,336	6,849,951	229,780,287	25.200	9,629,578,425	242,665,376	5.3%	94.7%
2001	240,719,759	8,405,388	249,125,147	4.720	56,905,382,742	268,593,407	7.2%	92.8%
2002	257,719,903	9,060,243	266,780,146	4.690	61,740,724,453	289,563,998	7.9%	92.1%
2003	240,389,025	10,606,534	250,995,559	4.690	58,161,646,272	272,778,121	8.0%	92.0%

* - as reported in the Comprehensive Annual Financial Report.

** - as reported in the year-end accounting reports.

HISTORY OF REAL ESTATE TAX REFUNDS 1994 - 2003

Year	General Fund	Debt Service Fund	Total County
1994	4,921,305	839,022	5,760,327
1995	3,730,446	831,328	4,561,774
1996	2,379,028	687,349	3,066,377
1997	3,136,910	875,787	4,012,697
1998	3,548,311	1,053,856	4,602,167
1999	4,790,536	1,647,051	6,437,587
2000	4,094,043	1,368,873	5,462,916
2001	12,136,318	3,947,620	16,083,938
2002	11,672,554	4,146,415	15,818,969
2003	6,642,368	1,841,227	8,483,595
Annual Average: 1994 thru 2000			<u>4,843,406</u>
Annual Average: 2001 thru 2003			<u>13,462,167</u>

Source: County of Allegheny Comprehensive Annual Financial Reports, 1994 - 2003

Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage

Municipality Millage	School District Millage		County Millage	Total Millage	% of Co. to Total	
Aleppo Township	4.380	Quaker Valley [U]	15.100	4.690	23.020	20%
Aspinwall Borough	4.250	Fox Chapel Area	16.570	4.690	25.510	18%
Avalon Borough [U]	6.700	Northgate	23.000	4.690	33.390	14%
Baldwin Borough	4.756	Baldwin-Whitehall [U]	23.110	4.690	30.556	15%
Baldwin Township	8.500	Baldwin-Whitehall [U]	23.110	4.690	34.300	14%
Bell Acres Borough [U]	4.000	Quaker Valley [U]	15.100	4.690	22.140	21%
Bellevue Borough	5.400	Northgate	23.000	4.690	33.090	14%
Ben Avon Borough [U]	5.710	Avonworth	14.700	4.690	24.470	19%
Ben Avon Heights Borough	1.500	Avonworth	14.700	4.690	20.890	22%
Bethel Park Borough [D]	1.390	Bethel Park [U]	19.410	4.690	24.720	19%
Blawnox Borough	8.740	Fox Chapel Area	16.570	4.690	30.000	16%
Brackenridge Borough	4.990	Highlands [U]	21.250	4.690	29.680	16%
Braddock Borough	10.700	Woodland Hills [U]	23.300	4.690	37.290	13%
Braddock Hills Borough [U]	6.005	Woodland Hills [U]	23.300	4.690	30.595	15%
Bradford Woods Borough	1.725	North Allegheny [U]	18.522	4.690	23.120	20%
Brentwood Borough	7.137	Brentwood [U]	25.850	4.690	36.677	13%
Bridgeville Borough	4.750	Chartiers Valley [U]	18.600	4.690	25.690	18%
Carnegie Borough [U]	6.200	Carlynton	21.500	4.690	30.390	15%
Castle Shannon Borough	6.730	Keystone Oaks	19.410	4.690	30.830	15%
Chalfant Borough	5.770	Woodland Hills [U]	23.300	4.690	32.360	14%
Cheswick Borough [U]	4.320	Allegheny Valley	18.000	4.690	26.960	17%
Churchill Borough [U]	5.250	Woodland Hills [U]	23.300	4.690	31.340	15%
Collier Township [D]	3.500	Chartiers Valley [U]	18.600	4.690	24.940	19%
Coraopolis Borough	6.500	Cornell [U]	19.890	4.690	28.990	16%
Crafton Borough	4.670	Carlynton	21.500	4.690	30.860	15%
Crescent Township	4.000	Moon Area [U]	15.720	4.690	23.380	20%
Dormont Borough	11.600	Keystone Oaks	19.410	4.690	35.700	13%
Dravosburg Borough	4.815	McKeesport Area [U]	18.210	4.690	27.645	17%
East Deer Township	3.900	Deer Lakes [U]	21.500	4.690	29.590	16%
East McKeesport Borough	6.100	East Allegheny [U]	22.150	4.690	30.090	16%
East Pittsburgh Borough [U]	7.150	Woodland Hills [U]	23.300	4.690	31.482	15%

Source: Allegheny County Treasurer's website Bold text indicate a change from 2002 either up [U] or down [D]

Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage

Municipality Millage		School District Millage		County Millage	Total Millage	% of Co. to Total
Edgewood Borough [U]	6.661	Woodland Hills [U]	23.300	4.690	32.437	14%
Edgeworth Borough [U]	4.600	Quaker Valley [U]	15.100	4.690	22.740	21%
Elizabeth Borough [U]	5.070	Elizabeth-Forward [U]	21.610	4.690	30.310	15%
Elizabeth Township	4.429	Elizabeth-Forward [U]	21.610	4.690	29.729	16%
Emsworth Borough [D]	4.600	Avonworth	14.700	4.690	24.190	19%
Etna Borough	5.000	Shaler Area [U]	22.300	4.690	30.010	16%
Fawn Township [D]	2.000	Highlands [U]	21.250	4.690	27.190	17%
Findlay Township	1.950	West Allegheny [U]	18.600	4.690	23.740	20%
Forest Hills Borough	6.350	Woodland Hills [U]	23.300	4.690	32.940	14%
Forward Township	1.950	Elizabeth-Forward [U]	21.610	4.690	27.250	17%
Fox Chapel Borough	1.350	Fox Chapel Area	16.570	4.690	22.610	21%
Franklin Park Borough [U]	1.283	North Allegheny [U]	18.522	4.690	22.178	21%
Frazer Township [U]	1.550	Deer Lakes [U]	21.500	4.690	27.030	17%
Glassport Borough	4.850	South Allegheny [U]	14.980	4.690	23.370	20%
Glenfield Borough	4.150	Quaker Valley [U]	15.100	4.690	22.790	21%
Green Tree Borough	4.350	Keystone Oaks	19.410	4.690	28.450	16%
Hampton Township	1.800	Hampton [U]	19.250	4.690	24.740	19%
Harmar Township	2.260	Allegheny Valley	18.000	4.690	24.950	19%
Harrison Township [U]	5.250	Highlands [U]	21.250	4.690	28.690	16%
Haysville Borough	4.250	Quaker Valley [U]	15.100	4.690	22.890	20%
Heidelberg Borough	6.925	Chartiers Valley [U]	18.600	4.690	27.865	17%
Homestead Borough	10.500	Steel Valley	18.920	4.690	34.110	14%
Indiana Township	2.870	Fox Chapel Area	16.570	4.690	24.130	19%
Ingram Borough	6.000	Montour	16.240	4.690	26.930	17%
Jefferson Borough	4.630	West Jefferson Hills	18.790	4.690	28.110	17%
Kennedy Township	1.350	Montour	16.240	4.690	22.280	21%
Kilbuck Township [D]	8.000	Avonworth	14.700	4.690	28.390	17%
Leet Township [U]	6.000	Quaker Valley [U]	15.100	4.690	23.640	20%
Leetsdale Borough	6.600	Quaker Valley [U]	15.100	4.690	25.240	19%
Liberty Borough	3.600	South Allegheny [U]	14.980	4.690	22.120	21%
Lincoln Borough	4.800	South Allegheny [U]	14.980	4.690	23.320	20%

Source: Allegheny County Treasurer's website Bold text indicate a change from 2002 either up [U] or down [D]

Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage

Municipality Millage		School District Millage		County Millage	Total Millage	% of Co. to Total
Marshall Township	1.700	North Allegheny [U]	18.522	4.690	23.095	20%
McCandless Township	1.310	North Allegheny [U]	18.522	4.690	22.705	21%
McKees Rocks Borough	6.000	Sto-Rox [U]	24.000	4.690	31.690	15%
Millvale Borough	6.500	Shaler Area [U]	22.300	4.690	31.510	15%
Monroeville Borough	2.200	Gateway [U]	17.410	4.690	23.440	20%
Moon Township [U]	2.420	Moon Area [U]	15.720	4.690	21.550	22%
Mount Lebanon [U] Township	3.990	Mount Lebanon [U]	20.160	4.690	26.800	18%
Mount Oliver Borough	10.000	Pittsburgh	13.920	4.690	28.610	16%
Munhall Borough	7.750	Steel Valley	18.920	4.690	31.360	15%
Neville Township	6.250	Cornell [U]	19.890	4.690	28.740	16%
North Braddock Borough	7.500	Woodland Hills [U]	23.300	4.690	34.090	14%
North Fayette Township [U]	2.200	West Allegheny [U]	18.600	4.690	23.937	20%
North Versailles Township	4.000	East Allegheny [U]	22.150	4.690	27.990	17%
Oakdale Borough	3.000	West Allegheny [U]	18.600	4.690	24.790	19%
Oakmont Borough [U]	3.600	Riverview [U]	20.800	4.690	27.130	17%
O'Hara Township [U]	1.940	Fox Chapel Area	16.570	4.690	23.100	20%
Ohio Township [D]	2.250	Avonworth	14.700	4.690	21.680	22%
Osborne Borough	3.900	Quaker Valley [U]	15.100	4.690	22.540	21%
Penn Hills Township	2.600	Penn Hills [U]	19.000	4.690	25.540	18%
Pennsbury Village Borough [D]	5.900	Montour	16.240	4.690	27.190	17%
Pine Township	1.200	Pine-Richland [U]	18.600	4.690	23.490	20%
Pitcairn Borough	3.750	Gateway [U]	17.410	4.690	24.990	19%
Pittsburgh, City of	10.800	Pittsburgh	13.920	4.690	29.410	16%
Pleasant Hills Borough [D]	4.600	West Jefferson Hills	18.790	4.690	28.429	16%
Plum [U] Borough	2.020	Plum [U]	19.000	4.690	25.110	19%
Port Vue Borough	5.110	South Allegheny [U]	14.980	4.690	23.630	20%
Rankin Borough	11.800	Woodland Hills [U]	23.300	4.690	38.390	12%
Reserve Township	2.740	Shaler Area [U]	22.300	4.690	27.750	17%
Richland Township	2.750	Pine-Richland [U]	18.600	4.690	25.040	19%
Robinson Township	2.750	Montour	16.240	4.690	23.680	20%
Ross Township	2.054	North Hills	16.500	4.690	23.244	20%

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Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage

Municipality Millage		School District Millage		County Millage	Total Millage	% of Co. to Total
Rosslyn Farms Borough	5.750	Carlynton	21.500	4.690	31.940	15%
Scott Township	4.000	Chartiers Valley [U]	18.600	4.690	24.940	19%
Sewickley Borough [D]	5.400	Quaker Valley [U]	15.100	4.690	24.440	19%
Sewickley Heights Borough	3.500	Quaker Valley [U]	15.100	4.690	22.140	21%
Sewickley Hills Borough	0.350	Quaker Valley [U]	15.100	4.690	18.990	25%
Shaler Township	2.330	Shaler Area [U]	22.300	4.690	27.340	17%
Sharpsburg Borough [U]	6.000	Fox Chapel Area	16.570	4.690	26.770	18%
South Fayette Township [D]	4.000	South Fayette	20.290	4.690	29.025	16%
South Park Township	3.600	South Park	22.700	4.690	30.990	15%
South Versailles Township	3.200	McKeesport Area [U]	18.210	4.690	26.030	18%
Springdale Borough [U]	3.500	Allegheny Valley	18.000	4.690	25.090	19%
Springdale Township [D]	3.975	Allegheny Valley	18.000	4.690	26.990	17%
Stowe Township	7.000	Sto-Rox [U]	24.000	4.690	32.690	14%
Swissvale Borough	9.100	Woodland Hills [U]	23.300	4.690	35.690	13%
Tarentum Borough	4.480	Highlands [U]	21.250	4.690	29.170	16%
Thornburg Borough	7.500	Montour	16.240	4.690	28.430	16%
Turtle Creek Borough	6.200	Woodland Hills [U]	23.300	4.690	32.790	14%
Upper St. Clair Township [U]	2.600	Upper St. Clair [U]	20.260	4.690	25.800	18%
Verona Borough	6.450	Riverview [U]	20.800	4.690	30.240	16%
Versailles Borough	5.000	McKeesport Area [U]	18.210	4.690	27.830	17%
Wall Borough	6.000	East Allegheny [U]	22.150	4.690	29.990	16%
West Deer Township [U]	1.710	Deer Lakes [U]	21.500	4.690	27.140	17%
West Elizabeth Borough [U]	4.250	West Jefferson Hills	18.790	4.690	27.395	17%
West Homestead Borough [D]	9.810	Steel Valley	18.920	4.690	33.920	14%
West Mifflin Borough	5.270	West Mifflin Area [U]	18.592	4.690	28.052	17%
West View Borough [U]	4.430	North Hills	16.500	4.690	24.620	19%
Whitaker Borough [U]	6.935	West Mifflin Area [U]	18.592	4.690	27.267	17%
White Oak Borough	3.160	McKeesport Area [U]	18.140	4.690	25.990	18%
Whitehall Borough	2.880	Baldwin-Whitehall [U]	23.110	4.690	28.680	16%
Wilkins Township	3.513	Woodland Hills [U]	23.300	4.690	30.103	16%
Wilkesburg Borough [U]	10.000	Wilkesburg	32.000	4.690	46.603	10%

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**Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage**

Municipality Millage		School District Millage		County Millage	Total Millage	% of Co. to Total
Wilmerding Borough	5.300	East Allegheny [U]	22.150	4.690	29.290	16%
Averages for 125 Municipalities:	4.783		19.749	4.690	29.222	16%

**Municipal Tax Millage Rates for 2003 - Three Taxing Bodies
Showing Allegheny County's Percentage of the Total Tax Millage**

Allegheny County Cities With Separate Millage on Land and Buildings

With separate millage rates on land and buildings, and because the millage associated to land is significantly higher than on buildings, a precise millage total can not be determined until the percentage distribution between land and buildings is known. Three scenarios are shown with below which illustrate how the total millage is affected by the predominance of the land value to the total value.

Municipality	School District	County	Land-Bldg Distribution Scenarios				
			10% Land 90% Bldg Total	20% Land 80% Bldg Total	30% Land 70% Bldg Total		
Clairton - Land	28.00 Clairton	19.50	4.69	28.09	30.77	33.44	
Clairton - Buildings	1.22	% of County to Total:			16.7%	15.2%	14.0%
Duquesne - Land	19.00 Duquesne	21.10	4.69	38.01	38.77	39.52	
Duquesne - Building	11.47	% of County to Total:			12.3%	12.1%	11.9%
McKeesport - Land	16.50 McKeesport	18.21	4.69	28.38	29.61	30.83	
McKeesport - Building	4.26	% of County to Total:			16.5%	15.8%	15.2%