

**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 table shows the principal sources of County revenues with their respective percentages. A discussion of the County's principal revenue sources follows.

General Sources of Revenue by Percentage

<u>Source</u>	<u>2003 Audited Revenues</u>	<u>2004 Audited Revenues</u>	<u>2005 Audited Revenues</u>	<u>2006 Audited Revenues</u>	<u>2007 Budget Amount</u>
Taxes (Property/Sales)	46.2%	44.0%	44.2%	43.6%	45.2%
State Sources	20.7%	19.8%	23.0%	26.8%	25.5%
Federal Sources	19.6%	22.2%	19.5%	15.6%	16.2%
Charges for Services	9.1%	8.8%	7.9%	8.8%	7.3%
Regional Asset District	2.2%	2.1%	2.1%	2.1%	2.1%
Interest Earnings	0.1%	0.3%	0.4%	0.4%	0.5%
All Other *	2.1%	2.8%	2.9%	2.7%	3.2%
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. For 2007 approximately 88% of budgeted taxes consist of property taxes. Property taxes are levied for the General Fund and the Debt Service Fund and for 2007 the total levy has been retained at 4.69 mills.

◆THE COLLECTION PROCEDURES

Property tax bills are typically mailed by February 15 of each year. 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 before March 31. 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. Approximately ninety (90%) percent of property tax revenues are received during the discount period. Liens are issued if taxes remain unpaid for one year beginning July 1.

◆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, 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. The only cash-based expenditure budget is for scheduled long-term 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
Court Administrator	Ray Billotte	(412) 350-5410

ALLEGHENY COUNTY ROW OFFICES

Clerk of Courts	George F. Matta, II	(412) 350-5323
Controller	Mark Patrick Flaherty	(412) 350-4650
District Attorney	Stephen A. Zappala, Jr., Esq.	(412) 350-4403
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 (Acting)	William P. Mullen	(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 M. Davin	(412) 350-1000
Chief, Emergency Services	Robert A. 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 R. Biondo	(412) 422-6050
Director, Medical Examiner	Karl E. Williams	(412) 350-4813
Director, MBE/DBE/WBE	Ruth Bird-Smith	(412) 350-4309
Director, Shuman Juvenile Detention Center	Alex Wilson	(412) 661-6806
District Court Administrator	Raymond L. Billotte	(412) 350-5410
Police Superintendent	Charles W. Moffatt	(412) 473-1200
Public Defender	Michael J. Machen	(412) 350-3718
Jail Warden	Ramon C. Rustin	(412) 350-2000
County Council Budget Director	Jennifer M. Liptak	(412) 350-1359

ALLEGHENY COUNTY GOVERNMENT OFFICIALS

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Elected Officials - Cont'd		
<u>COUNTY COUNCIL</u>		
Council-at-Large	John P. DeFazio (D)	(412) 350-6516
Council-at-Large	Dave Fawcett (R)	(412) 350-6520
Council District 1	Matt Drozd (R)	(412) 350-6525
Council District 2	Jan Rea (R)	(412) 350-6530
Council District 3	James Burn, Jr. (D)	(412) 350-6535
Council District 4	Michael J. Finnerty (D)	(412) 350-6540
Council District 5	Vince Gastgeb (R)	(412) 350-6545
Council District 6	Joan Cleary (D)	(412) 350-6550
Council District 7	Susan Caldwell (R)	(412) 350-6555
Council District 8	Dr. Charles J. Martoni (D) **	(412) 350-6560
Council District 9	Robert J. Macey (D)	(412) 350-6565
Council District 10	William Russell Robinson (D)	(412) 350-6570
Council District 11	Rich Fitzgerald (D) *	(412) 350-6575
Council District 12	William E. Lestitian (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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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>
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		

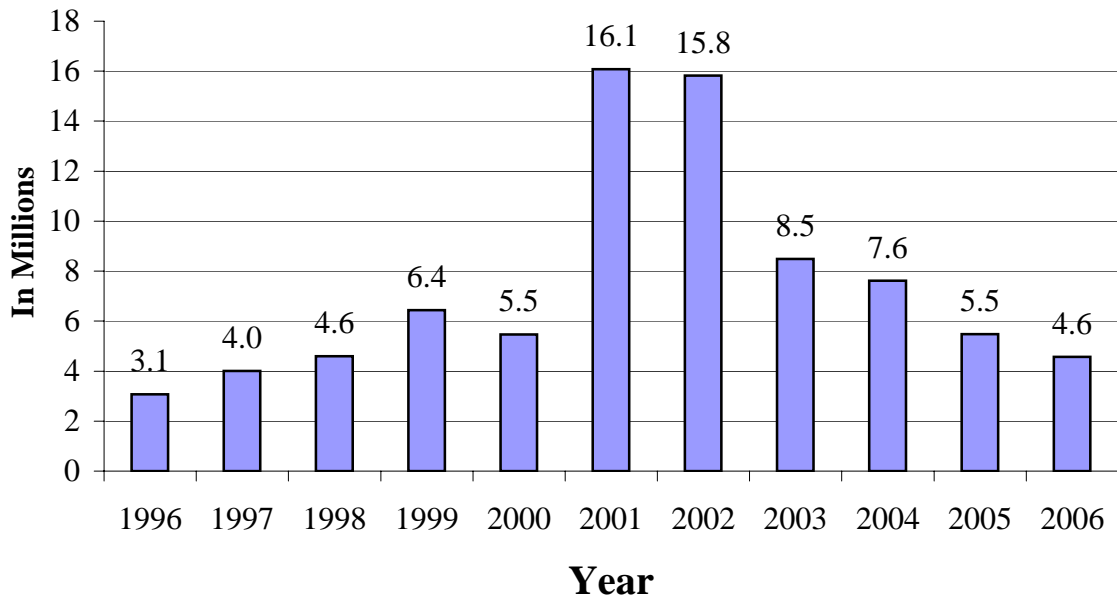
**TAXABLE COUNTY-WIDE ASSESSED VALUATION ON
REAL PROPERTY
1997 - 2007**

Prior to 2001, the certified County valuation for tax levy purposes was based upon 25% of market value. As a result, all prior budget documents reflected the certified assessed valuation not the certified market valuation. Beginning with the 2001 fiscal year, the predetermined ratio became 100% of market value. **Therefore the millage rates shown between 1995 and 2000 were adjusted by a factor of 4 in order to compare the rates before and after the change in predetermined ratio.**

Year	Certified Market Valuation	Annual Change	Comparable Millage Rates	Annual Change
1997	36,066,462,480		6.300	
1998	37,019,941,776	2.64%	6.300	--
1999	37,675,975,040	1.77%	6.300	--
2000	38,518,313,700	2.24%	6.300	--
2001	56,905,382,742	47.74%	4.720	-25.08%
2002	61,740,724,453	8.50%	4.690	-0.64%
2003	58,161,646,272	-5.80%	4.690	--
2004	56,481,403,900	-2.89%	4.690	--
2005	56,673,091,534	0.34%	4.690	--
2006	56,860,725,005	0.33%	4.690	--
2007	57,774,542,292	1.61%	4.690	--

HISTORY OF REAL ESTATE TAX REFUNDS 1996 - 2006

Year	General Fund	Debt Service Fund	Total County
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
2004	6,413,805	1,200,482	7,614,287
2005	4,389,363	1,096,051	5,485,414
2006	3,666,754	903,787	4,570,541



Source: County of Allegheny, Comprehensive Annual Financial Reports, 1996-2006

**Municipal [2007] and School District [2006/2007] Tax Millage Rates
Showing Allegheny County's Percentage of the Total Tax Millage**

2007 Municipality Millage	2006/2007 School District Millage	County Millage	Total Millage	% of Co. to Total	
Aleppo Township	5.500 Quaker Valley [U]	18.850	4.690	29.040	16%
Aspinwall Borough [U]	5.250 Fox Chapel Area [U]	19.070	4.690	29.010	16%
Avalon Borough [U]	7.250 Northgate [U]	24.500	4.690	36.440	13%
Baldwin Borough [D]	6.610 Baldwin-Whitehall [U]	24.610	4.690	35.910	13%
Baldwin Township	8.500 Baldwin-Whitehall [U]	24.610	4.690	37.800	12%
Bell Acres Borough [U]	4.500 Quaker Valley [U]	18.850	4.690	28.040	17%
Bellevue Borough [U]	6.000 Northgate [U]	24.500	4.690	35.190	13%
Ben Avon Borough [U]	5.670 Avonworth [U]	18.200	4.690	28.560	16%
Ben Avon Heights Borough	1.500 Avonworth [U]	18.200	4.690	24.390	19%
Bethel Park Borough	1.930 Bethel Park [U]	22.750	4.690	29.370	16%
Blawnox Borough	9.740 Fox Chapel Area [U]	19.070	4.690	33.500	14%
Brackenridge Borough	5.490 Highlands	23.710	4.690	33.890	14%
Braddock Borough	10.700 Woodland Hills	23.900	4.690	39.290	12%
Braddock Hills Borough	7.000 Woodland Hills	23.900	4.690	35.590	13%
Bradford Woods Borough	1.725 North Allegheny [U]	19.722	4.690	26.137	18%
Brentwood Borough	8.500 Brentwood [U]	28.270	4.690	41.460	11%
Bridgeville Borough	4.750 Chartiers Valley [U]	19.320	4.690	28.760	16%
Carnegie Borough [U]	7.700 Carlynton	24.150	4.690	36.540	13%
Castle Shannon Borough	7.900 Keystone Oaks	21.310	4.690	33.900	14%
Chalfant Borough	6.900 Woodland Hills	23.900	4.690	35.490	13%
Cheswick Borough	5.000 Allegheny Valley [U]	21.500	4.690	31.190	15%
Churchill Borough	4.000 Woodland Hills	23.900	4.690	32.590	14%
Collier Township	3.500 Chartiers Valley [U]	19.320	4.690	27.510	17%
Coraopolis Borough	10.500 Cornell [U]	20.890	4.690	36.080	13%
Crafton Borough	5.500 Carlynton	24.150	4.690	34.340	14%
Crescent Township	6.500 Moon Area [U]	19.110	4.690	30.300	15%
Dormont Borough	14.000 Keystone Oaks	21.310	4.690	40.000	12%
Dravosburg Borough	5.315 McKeesport Area	17.710	4.690	27.715	17%
East Deer Township	3.900 Deer Lakes	23.000	4.690	31.590	15%
East McKeesport Borough	6.100 East Allegheny [U]	25.540	4.690	36.330	13%
Edgewood Borough	6.661 Woodland Hills	23.900	4.690	35.251	13%
Edgeworth Borough	5.400 Quaker Valley [U]	18.850	4.690	28.940	16%
Elizabeth Borough	8.000 Elizabeth-Forward	21.360	4.690	34.050	14%

Source: County Treasurer's website

Bold text indicates a change from 2005/2006 either up [U] or down [D]

**Municipal [2007] and School District [2006/2007] Tax Millage Rates
Showing Allegheny County's Percentage of the Total Tax Millage**

2007 Municipality Millage	2006/2007 School District Millage	County Millage	Total Millage	% of Co. to Total
Elizabeth Township	4.429 Elizabeth-Forward	21.360	4.690	30.479 15%
Emsworth Borough	5.000 Avonworth [U]	18.200	4.690	27.890 17%
Etna Borough	6.500 Shaler Area [U]	24.250	4.690	35.440 13%
Fawn Township [U]	3.500 Highlands	23.710	4.690	31.900 15%
Findlay Township	1.950 West Allegheny	21.500	4.690	28.140 17%
Forest Hills Borough [U]	8.350 Woodland Hills	23.900	4.690	36.940 13%
Forward Township	2.950 Elizabeth-Forward	21.360	4.690	29.000 16%
Fox Chapel Borough [U]	2.000 Fox Chapel Area [U]	19.070	4.690	25.760 18%
Franklin Park Borough	1.283 North Allegheny [U]	19.722	4.690	25.695 18%
Frazer Township	1.550 Deer Lakes	23.000	4.690	29.240 16%
Glassport Borough	7.600 South Allegheny [D]	18.210	4.690	30.500 15%
Glenfield Borough	4.150 Quaker Valley [U]	18.850	4.690	27.690 17%
Green Tree Borough	4.350 Keystone Oaks	21.310	4.690	30.350 15%
Hampton Township	2.167 Hampton	20.530	4.690	27.387 17%
Harmar Township	3.260 Allegheny Valley [U]	21.500	4.690	29.450 16%
Harrison Township [U]	5.500 Highlands	23.710	4.690	33.900 14%
Haysville Borough	5.500 Quaker Valley [U]	18.850	4.690	29.040 16%
Heidelberg Borough	8.500 Chartiers Valley [U]	19.320	4.690	32.510 14%
Homestead Borough [D]	10.000 Steel Valley	18.920	4.690	33.610 14%
Indiana Township	2.750 Fox Chapel Area [U]	19.070	4.690	26.510 18%
Ingram Borough	7.500 Montour	18.300	4.690	30.490 15%
Jefferson Borough	5.630 West Jefferson Hills	19.990	4.690	30.310 15%
Kennedy Township	1.350 Montour	18.300	4.690	24.340 19%
Kilbuck Township	5.500 Avonworth [U]	18.200	4.690	28.390 17%
Leet Township	6.500 Quaker Valley [U]	18.850	4.690	30.040 16%
Leetsdale Borough	8.600 Quaker Valley [U]	18.850	4.690	32.140 15%
Liberty Borough [D]	4.300 South Allegheny [D]	18.210	4.690	27.200 17%
Lincoln Borough	6.300 South Allegheny [D]	18.210	4.690	29.200 16%
Marshall Township	1.700 North Allegheny [U]	19.722	4.690	26.112 18%
McCandless Township	1.500 North Allegheny [U]	19.722	4.690	25.912 18%
McKees Rocks Borough	8.000 Sto-Rox	25.000	4.690	37.690 12%
Millvale Borough	7.500 Shaler Area [U]	24.250	4.690	36.440 13%

Source: County Treasurer's website

Bold text indicates a change from 2005/2006 either up [U] or down [D]

**Municipal [2007] and School District [2006/2007] Tax Millage Rates
Showing Allegheny County's Percentage of the Total Tax Millage**

2007 Municipality Millage	2006/2007 School District Millage	County Millage	Total Millage	% of Co. to Total	
Monroeville Borough	2.200 Gateway	19.410	4.690	26.300	18%
Moon Township	3.280 Moon Area [U]	19.110	4.690	27.080	17%
Mount Lebanon Township [U]	4.970 Mount Lebanon [U]	23.560	4.690	33.220	14%
Mount Oliver Borough	13.500 Pittsburgh	13.920	4.690	32.110	15%
Munhall Borough	7.750 Steel Valley	18.920	4.690	31.360	15%
Neville Township [D]	4.750 Cornell [U]	20.890	4.690	30.330	15%
North Braddock Borough	9.000 Woodland Hills	23.900	4.690	37.590	12%
North Fayette Township	2.900 West Allegheny	21.500	4.690	29.090	16%
North Versailles Township [U]	5.500 East Allegheny [U]	25.540	4.690	35.730	13%
Oakdale Borough	3.000 West Allegheny	21.500	4.690	29.190	16%
Oakmont Borough	3.920 Riverview [U]	22.740	4.690	31.350	15%
O'Hara Township [2006]	2.200 Fox Chapel Area [U]	19.070	4.690	25.960	18%
Ohio Township	2.750 Avonworth [U]	18.200	4.690	25.640	18%
Osborne Borough [U]	5.100 Quaker Valley [U]	18.850	4.690	28.640	16%
Penn Hills Township	4.600 Penn Hills [U]	23.390	4.690	32.680	14%
Pennsbury Village Borough	5.900 Montour	18.300	4.690	28.890	16%
Pine Township	1.200 Pine-Richland	20.200	4.690	26.090	18%
Pitcairn Borough	5.750 Gateway	19.410	4.690	29.850	16%
Pittsburgh, City of	10.800 Pittsburgh	13.920	4.690	29.410	16%
Pleasant Hills Borough	6.607 West Jefferson Hills	19.990	4.690	31.287	15%
Plum Borough	3.300 Plum [U]	22.200	4.690	30.190	16%
Port Vue Borough	5.110 South Allegheny [D]	18.210	4.690	28.010	17%
Rankin Borough	13.800 Woodland Hills	23.900	4.690	42.390	11%
Reserve Township	3.990 Shaler Area [U]	24.250	4.690	32.930	14%
Richland Township	2.750 Pine-Richland	20.200	4.690	27.640	17%
Robinson Township	2.650 Montour	18.300	4.690	25.640	18%
Ross Township	1.967 North Hills	18.500	4.690	25.157	19%
Rosslyn Farms Borough [U]	10.500 Carlynton	24.150	4.690	39.340	12%
Scott Township	5.000 Chartiers Valley [U]	19.320	4.690	29.010	16%
Sewickley Borough [U]	6.800 Quaker Valley [U]	18.850	4.690	30.340	15%
Sewickley Heights Borough	3.750 Quaker Valley [U]	18.850	4.690	27.290	17%
Sewickley Hills Borough	1.350 Quaker Valley [U]	18.850	4.690	24.890	19%

Source: County Treasurer's website

Bold text indicates a change from 2005/2006 either up [U] or down [D]

**Municipal [2007] and School District [2006/2007] Tax Millage Rates
Showing Allegheny County's Percentage of the Total Tax Millage**

2007 Municipality Millage	2006/2007 School District Millage	County Millage	Total Millage	% of Co. to Total	
Shaler Township	2.800 Shaler Area [U]	24.250	4.690	31.740	15%
Sharpsburg Borough [2006]	7.000 Fox Chapel Area [U]	19.070	4.690	30.760	15%
South Fayette Township	4.000 South Fayette [U]	21.190	4.690	29.880	16%
South Park Township	3.600 South Park	24.700	4.690	32.990	14%
South Versailles Township	4.200 McKeesport Area [D]	17.710	4.690	26.600	18%
Springdale Borough	5.500 Allegheny Valley [U]	21.500	4.690	31.690	15%
Springdale Township [U]	4.700 Allegheny Valley [U]	21.500	4.690	30.890	15%
Stowe Township [U]	7.250 Sto-Rox	25.000	4.690	36.940	13%
Swissvale Borough	9.100 Woodland Hills	23.900	4.690	37.690	12%
Tarentum Borough [U]	5.480 Highlands	23.710	4.690	33.880	14%
Thornburg Borough [D]	5.500 Montour	18.300	4.690	28.490	16%
Turtle Creek Borough	7.500 Woodland Hills	23.900	4.690	36.090	13%
Upper St. Clair Township	2.600 Upper St. Clair	22.450	4.690	29.740	16%
Verona Borough	6.450 Riverview [U]	22.740	4.690	33.880	14%
Versailles Borough	6.000 McKeesport Area [D]	17.710	4.690	28.400	17%
Wall Borough	6.000 East Allegheny [U]	25.540	4.690	36.230	13%
West Deer Township	1.710 Deer Lakes	23.000	4.690	29.400	16%
West Elizabeth Borough [U]	6.000 West Jefferson Hills	19.990	4.690	30.680	15%
West Homestead Borough	9.310 Steel Valley	18.920	4.690	32.920	14%
West Mifflin Borough	6.270 West Mifflin Area	21.092	4.690	32.052	15%
West View Borough	5.680 North Hills	18.500	4.690	28.870	16%
Whitaker Borough	8.430 West Mifflin Area	21.092	4.690	34.212	14%
White Oak Borough	4.160 McKeesport Area [D]	17.710	4.690	26.560	18%
Whitehall Borough	5.500 Baldwin-Whitehall [U]	24.610	4.690	34.800	13%
Wilkins Township	3.513 Woodland Hills	23.900	4.690	32.103	15%
Wilkinsburg Borough	14.000 Wilkinsburg	35.000	4.690	53.690	9%
Wilmerding Borough	5.800 East Allegheny [U]	25.540	4.690	36.030	13%
Averages for 125 Municipalities:	5.600	21.202	4.690	31.492	15%

Source: County Treasurer's website

Bold text indicates a change from 2005/2006 either up [U] or down [D]

**Municipal [2007] and School District [2006/2007] Tax Millage Rates
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 below which illustrate how the total millage is affected by the dominance of the land value to the total value.

2007 Municipality Millage	2006/2007 School Dist Millage	County	Land-Bldg Distribution Scenarios					
			10% Land 90% Bldg	20% Land 80% Bldg	30% Land 70% Bldg			
			Total	Total	Total			
Clairton - Land	28.00	Clairton	7.50	4.69	16.09	18.77	21.44	
Clairton - Buildings	1.22		% of County to Total:			29.1%	25.0%	21.9%
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	19.00	McKeesport	18.21	4.69	28.63	30.11	31.58	
McKeesport - Building	4.26		% of County to Total:			16.4%	15.6%	14.9%

Source: County Treasurer's website

Bold text indicates a change from 2005/2006 either up [U] or down [D]