

REVENUES

GENERAL FUND
REAL ESTATE TAXES



	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Real Estate Taxes					
Current Real Estate Tax	\$ 4,118,889	\$ 4,123,901	\$ 4,164,940	\$ 4,164,000	\$ 5,434,351
Delinquent Taxes	60,864	100,564	129,500	141,000	142,420
Total Real Estate Taxes	\$ 4,179,753	\$ 4,224,465	\$ 4,294,440	\$ 4,305,000	\$ 5,576,771

REAL ESTATE TAX OVERVIEW

The Real Estate Tax is one of Upper St. Clair's main revenue sources and is assessed on all commercial, industrial, residential, and other non exempt real estate. It is calculated as the product of two factors: the assessed value of a property and the millage rate.

In 2000, Allegheny County conducted a tax reassessment of every parcel of property in the county, and also changed the ratio of the assessed value to be 100% of the market value of a property. The County took into consideration the status and condition of adjacent properties and, in the case of commercial and industrial properties, their value in terms of business profitability. The Allegheny County Office of Property Assessments determines the assessed value of a property. Since 2000, Allegheny County has adopted 2002 assessment values as its base year for existing structures, and the new construction that occurs in the future will be valued at 2002 dollar values.

A twenty-year comparison of assessed valuation and millage rates is shown below:

**Township of Upper St. Clair
Real Estate Millage
20 Year History**

Year	Total Assessed Value	Assessed Value % Change	Millage Rate
1990	210,361,217	N/A	13.50
1991	217,196,647	3.25%	13.50
1992	231,725,917	6.69%	13.50
1993	237,785,622	2.62%	13.50
1994	255,697,527	7.53%	13.50
1995	261,662,015	2.33%	13.00
1996	264,297,870	1.01%	13.00
1997	265,687,490	0.53%	13.00
1998	269,733,620	1.52%	13.00
1999	276,116,645	2.37%	13.00
2000	282,615,435	2.35%	13.00
2001^	1,411,612,925	N/A	2.69
2002	1,634,203,390	15.77%	2.44
2003	1,603,927,301	-1.85%	2.60
2004	1,614,770,740	0.68%	2.60
2005	1,630,554,590	0.98%	2.60
2006	1,656,966,390	1.62%	2.60
2007	1,660,339,290	0.20%	2.60
2008	1,657,082,180	-0.20%	2.60
2009*	1,673,653,002	1.00%	3.40

^ Initial Allegheny County Reassessment

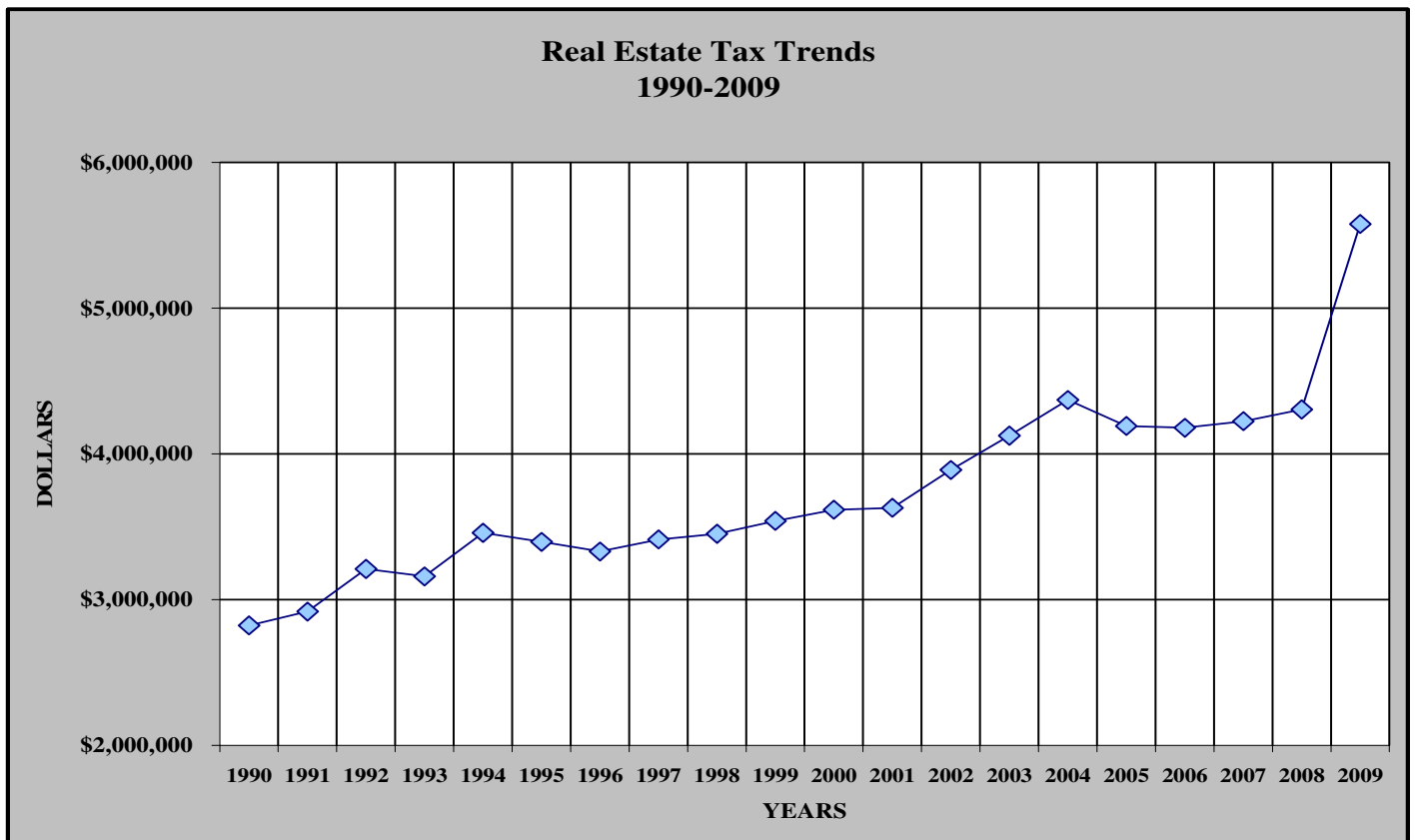
*Estimate

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GENERAL FUND REAL ESTATE TAXES



Real Estate Taxes 01-00-000-301???-000	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Current Real Estate Tax					
001 Current Real Estate Tax (2009)	\$ 4,118,889	\$ 4,123,901	\$ 4,174,940	\$ 4,171,890	\$ 5,442,351
Allowance for tax gentrification	-	-	(10,000)	(7,890)	(8,000)
Total Net Current Real Estate Tax	\$ 4,118,889	\$ 4,123,901	\$ 4,164,940	\$ 4,164,000	\$ 5,434,351
Delinquent Taxes					
002 Penalties-Current Real Estate Tax (2009)	\$ 10,689	\$ 5,731	\$ 7,500	\$ 9,100	\$ 9,190
003 Previous Year's Real Estate Tax (2008)	38,152	41,659	50,000	59,000	59,600
004 Penalties & Interest-Previous Year's Real Estate Tax (2008)	4,475	3,863	6,000	6,665	6,730
005 Liened Real Estate Tax 2007 and Prior	(1,560)	35,923	50,000	45,200	45,650
006 Penalties & Interest-2007 and Prior	1,954	7,154	9,000	11,880	12,000
007 Liened Real Estate Tax Costs	7,154	6,234	7,000	9,155	9,250
Total Delinquent Taxes	\$ 60,864	\$ 100,564	\$ 129,500	\$ 141,000	\$ 142,420
Total Real Estate Taxes	\$ 4,179,753	\$ 4,224,465	\$ 4,294,440	\$ 4,305,000	\$ 5,576,771



REVENUES

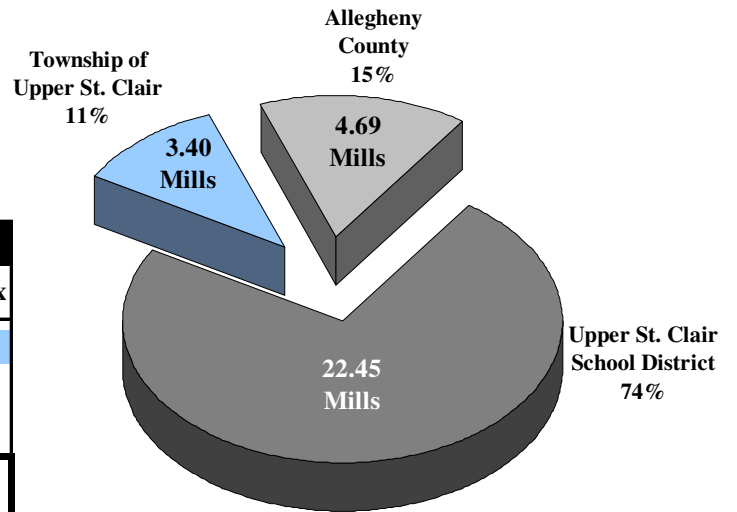
GENERAL FUND
REAL ESTATE TAXES



REAL ESTATE TAXES PER MEDIAN HOUSEHOLD

Median Home Value	\$175,000
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Real Estate Taxes		
Taxing Authority	2009 Millage Rate	R.E. Tax
Township of Upper St. Clair	3.40	\$ 595
Allegheny County	4.69	\$ 821
Upper St. Clair School District	22.45	\$ 3,929
Total Real Estate Tax		\$ 5,345



REAL ESTATE TAX MILLAGE RATES - SURROUNDING MUNICIPALITIES

