

TAX EXEMPT BILL INFORMATION

- The City of Johnstown has been an Act 47 municipality since 1993.
- The original Recovery Plan addressed the issue of tax-exempt properties being over 40%. The largest portion being hospital properties.
- In 1994 the City took the hospitals to court and the result was a settlement issued by the court that stated the following:
 1. The city, school district and the county would receive payment in lieu of taxes according to the millage ratio.
 2. The City received a total of \$250,000 from 1994 to 1999. The settlement also contained a clause stating that future purchased real estate would be tax exempt, but an increase would occur in the PILOT.
 3. The PILOT was renewed in 2000 and continued until 2005. During that time period 36 new properties were taken out of taxation with no increase in the PILOT.
- In 2006 Conemaugh Health Systems bought out UPMC's Johnstown hospital and refused to pick up the \$90,000 that was being paid by UPMC.
- The percentage of tax-exempt properties in Johnstown has now grown to 49.9% and my PILOT payments from the hospitals have gone from \$250,000 to \$160,000. The current assessed value of Conemaugh Health Systems properties in Johnstown is \$44,293,930.00 and the taxes owed the city if in taxation would be \$1,746,952.60. That equates to about 9% payment of what would be owed if in taxation.

- The City and School District recently chose 19 hospital properties to appeal before the assessment board to be placed in taxation. The appeals board found all 19 taxable at different levels (see attachment)
- The hospital is currently appealing and willing to go to court over the taxation status.
- Also attached is some other statistical information on Johnstown.

**Conemaugh Assessment Appeals
2008**

Parcel No.	Assessed val	Percent taxable	Tax amount
70-010.-607.00A	\$ 4,950.00	25	\$ 210.08
78-010.-605.00A	\$ 4,480.00	25	\$ 190.13
78-010.604.00A	\$ 273,150.00	25	\$ 11,592.49
78-010.602.00A	\$ 685,220.00	50	\$ 29,080.74
78-010.-503.000	\$ 5,100.00	100	\$ 216.44
78-010.502.000	\$ 3,240.00	100	\$ 137.51
78-010.-500.000	\$ 940.00	100	\$ 39.89
78-009.-207.000	\$ 12,440.00	100	\$ 527.95
78-010.-606.00A	\$ 4,920.00	25	\$ 208.80
78-007.-300.00A	\$ 340,810.00	10	\$ 14,463.98
78-006.-106.00A	\$ 338,840.00	100	\$ 14,380.37
78-006.-106.00B	\$ 540,360.00	50	\$ 22,932.88
75-001.-100.000	\$ 1,665,780.00	100	\$ 70,695.70
72-003.-214.00A	\$ 1,950.00	50	\$ 82.76
72-003.-119.00A	\$ 15,750.00	50	\$ 668.43
72-003.-111.00A	\$ 20,170.00	50	\$ 856.01
72-002.-308.00A	\$ 55,870.00	50	\$ 2,371.12
72-002.-115.00A	\$ 398,510.00	50	\$ 16,912.76
72-002.-111.000	\$ 1,342,620.00	100	\$ 56,980.79
	\$ 5,715,100.00		=
			\$ 242,548.84