




CITY OF PITTSBURGH  
**OFFICE OF THE MAYOR**  
MAYOR ED GAINEY  
He/Him/His

Executive Order City of Pittsburgh Office of the Mayor	
Subject: Non-profit property taxes	Number: 2023-01
By Direction of:  Ed Gainey, Mayor	Date: January 24, 2023

WHEREAS 34% of the real estate parcels in the City of Pittsburgh are exempt from property taxes and therefore, pay no real estate taxes and

WHEREAS Pennsylvania law permits a parcel of property to be exempt from property tax only if the owner is an institution of purely public charity, and

WHEREAS to qualify as a purely public charity, a nonprofit must operate entirely free from private profit motive and, among other things, gratuitously provide a substantial portion of its services to benefit people who are truly in need, and

WHEREAS it is time for the City of Pittsburgh to conduct a systematic review of all property in the City of Pittsburgh that is currently designated as tax-exempt and not paying property taxes, and

WHEREAS this review does not pertain to churches or religious institutions since the law does not include them

NOW, THEREFORE, I, Ed Gainey, Mayor of the City of Pittsburgh, by virtue of the authority vested in me by the Home Rule Charter of the City of Pittsburgh, the laws of the City of Pittsburgh, and the Laws of the Commonwealth of Pennsylvania, do hereby direct the Finance and Law departments to immediately begin a review of all tax-exempt properties to determine if properties currently designated as exempt from property taxes are owned by institutions of purely public charities and direct them to act on such information. In accordance with the law, this review will not include churches or religious institutions.

This Executive Order shall take effect immediately and shall remain in effect until amended or rescinded by further Executive Action.