

**PENN TOWNSHIP  
YORK COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 805**

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF PENN TOWNSHIP AMENDING THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA) PROGRAM PROVIDING FOR TAX EXEMPTION FOR CERTAIN DETERIORATED AREAS WITHIN THE TOWNSHIP, PROVIDING FOR AN EXEMPTION SCHEDULE AND ESTABLISHING STANDARDS AND QUALIFICATIONS FOR PARTICIPANTS.

WHEREAS, Penn Township ("Township") is a local taxing authority, authorized by the Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L. 237, No. 76, (72 P.S. §4722 et seq) (the "Act") to provide tax exemption for new construction in deteriorated areas of economically depressed communities and for improvements to certain deteriorated industrial, commercial and other business properties; and

WHEREAS, the Board of Commissioners of Penn Township ("Board of Commissioners") adopted Ordinance NO. 773 on May 18, 2015 thereby establishing boundaries of deteriorated areas subject to real estate tax exemption pursuant to the Act; and

WHEREAS, the Board of Commissioners held a public hearing on June 18, 2018 for the purpose of expanding the boundaries of deteriorated areas within the Township; and

WHEREAS, the Board of Commissioners desires to encourage new industrial, commercial, and business development in these deteriorated areas through the use of tax exemptions;

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, and it is hereby enacted and ordained by the Board of Commissioners of Penn Township, York County, Pennsylvania, as follows:

SECTION 1. Definitions. The following words and phrases when used in this Ordinance shall have the following meaning:

Deteriorated Property – any industrial, commercial or other business property owned by an individual, association, or corporation, and located in a deteriorating area, as hereinafter provided, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinance, or regulations.

Improvement – repair, construction or reconstruction including alterations and additions having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

SECTION 2: Eligible Areas. The Board of Commissioners determines that the areas shown on the map attached as Exhibit A shall be added to the areas which contain and consist of deteriorated properties and shall be eligible for tax exemption under this Ordinance. Additional eligible areas may be included from time to time by Ordinance of the Board of Commissioners.

SECTION 3: Exemption.

- a. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of new construction or improvements to deteriorated property in accordance with the exemption schedule established by this Ordinance.
- b. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this Ordinance and for which a separate assessment has been made by the Board of Assessment of Appeals.

SECTION 4: Exemption Schedule.

- a. The schedule of real estate taxes to be exempted shall be in accordance with the below portion of improvements to be exempted each year.

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First	100
Second	90
Third	80
Fourth	70
Fifth	60
Sixth	50
Seventh	40
Eighth	30
Ninth	20
Tenth	10

- b. If an eligible property is granted a tax exemption pursuant to this Ordinance, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.
- c. The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

SECTION 5: Procedure for Obtaining Exemption.

- a. Any person desiring tax exemption under this Ordinance shall notify the Manager and Treasurer of the Township, as well as the Business Manager of South Western Area School District in writing on a form provided to the Applicant at the time he secures a building permit for new construction or an improvement. A copy of the exemption request shall be forwarded to the York County Assessment Office. The York County Assessor shall, upon notice by Applicant and after completion of the new construction or

improvement, assess separately the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance and shall notify the taxpayer, the Township and the School District(s) of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the local taxing authority as provided by law.

- b. The cost of the new construction or improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Ordinance, if any, shall not apply to the adoption of any such amendment.

SECTION 6. Termination Date. An application for exemption may be made at any time within three (3) years from the effective date of this Ordinance. All qualified applications under this Ordinance are eligible for the entire ten (10) year exemption schedule.

SECTION 7. Extension. The Township may, by Ordinance adopted from time to time, extend the time for filing an application for exemption. However, in no event shall any one (1) extension period exceed three (3) years.

SECTION 8. Revocation of LERTA exemption. The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the Township Treasurer shall discontinue the LERTA exemption.

SECTION 9. Conflict. Any Ordinance or part thereof, which conflicts with the provisions of this Ordinance are hereby, repealed.

SECTION 10. Severability. The provisions of this Ordinance are severable and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences.

SECTION 11. Effective Date. This Ordinance shall become effective five (5) days after enactment.

ENACTED AND ORDAINED this 18<sup>TH</sup> day of June, 2018.

ATTEST:

PENN TOWNSHIP BOARD OF  
COMMISSIONERS

Angela M. Hallott  
Secretary

By [Signature]  
Vice President

(SEAL)

**EXHIBIT A**

**LEGAL DESCRIPTION  
UPI# 44-000-DD-0055.F  
300 FAME AVENUE  
HANOVER, PA 17331  
PENN TOWNSHIP  
YORK COUNTY – PENNSYLVANIA**

BEGINNING at a point in the easterly right-of-way line of Fame Avenue, a fifty feet wide public right-of-way, and a corner of lands now or formerly of North Hanover Medical Associates, LLC; thence continuing along said lands now or formerly of North Hanover Medical Associates, LLC, the following two courses and distances, to wit: 1) North fifty-three (53) degrees, eight (08) minutes, twenty-five (25) seconds East, a distance of six hundred thirty-one and thirty-nine one-hundredths (631.39) feet to a point, and 2) a distance of two hundred fifty-one and ninety-eight (251.98) feet, by a curve to the left, having a radius of three hundred and zero one-hundredths (300.00) feet, the chord of which bears North twenty-nine (29) degrees, four (04) minutes, forty (40) seconds East, a distance of two hundred forty-four and sixty-four one-hundredths (244.64) feet to a point at lands now or formerly of Hanover Real Estate Partners, LP; thence continuing along said lands now or formerly of Hanover Real Estate Partners, LP, the following four courses and distances, to wit: 1) North fifty-three (53) degrees, eight (08) minutes, forty-two (42) seconds East, a distance of one hundred twenty-eight and fifty-five one-hundredths (128.55) feet to a point, 2) South thirty-six (36) degrees, fifty-one (51) minutes, eighteen (18) seconds East, a distance of one hundred eighty-three and twenty-six one-hundredths (183.26) feet to a point, 3) North fifty-seven (57) degrees, fifty-seven (57) minutes, twenty-two (22) seconds East, a distance of two hundred seventy and ninety-five one-hundredths (270.95) feet to a point, and 4) South thirty-six (36) degrees, fifty-one (51) minutes, eighteen (18) seconds East, a distance of three hundred three and forty-six one-hundredths (303.46) feet to a point at lands now or formerly of Shindler Elevator Corp.; thence continuing along said lands now or formerly of Shindler Elevator Corp. South fifty-two (52) degrees, fifty-eight (58) minutes, thirty-seven (37) seconds West, a distance of ninety-three and fifty-eight one-hundredths (93.58) feet to a point at lands now or formerly of McClarin Plastics, Inc.; thence continuing along said McClarin Plastics, Inc. and along lands now or formerly of The Sheridan Press, Inc., South fifty-three (53) degrees, eight (08) minutes, twenty-five (25) seconds West, a distance of one thousand twenty-eight and ninety one-hundredths (1,028.90) feet to a point in the easterly right-of-way line of Fame Avenue; thence continuing along the easterly right-of-way line of Fame Avenue the following two courses and distances, to wit: 1) North fifty-four (54) degrees, thirty-three (33) minutes, ten (10) seconds West, a distance of four hundred eighteen and eighty one-hundredths (418.80) feet to a point, and 2) a distance of eleven and fifty-six one-hundredths (11.56) feet, by a curve to the left, having a radius of eight thousand six hundred sixteen and seventy-six one-hundredths (8,616.76) feet, the chord of which bears North fifty-four (54) degrees, thirty-five (35) minutes, fourteen (14) seconds West, a distance of eleven and fifty-six one-hundredths (11.56) feet to a point at a corner of lands now or formerly of North Hanover Medical Associates, LLC, the point and place of BEGINNING.

