

ORDINANCE NO. 346

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF PENN, YORK COUNTY, PENNSYLVANIA, PROVIDING FOR TAX EXEMPTION FOR A CERTAIN DETERIORATED AREA; PROVIDING FOR AN EXEMPTION SCHEDULE AND ESTABLISHING STANDARDS AND QUALIFICATIONS, PURSUANT TO THE "LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT" OF DECEMBER 1, 1977, P.L. 76.

The Board of Commissioners of the Township of Penn, York County, Pennsylvania, enacts and ordains as follows:

SECTION 1. Purpose:

The purpose of this Ordinance shall be to allow tax exemptions in a certain designated deteriorated area for industrial, commercial, and other business improvements.

SECTION 2. Definitions:

The following words and phrases when used in this Ordinance shall have the following meanings:

"Deteriorated Property". Any industrial, commercial or other business property owned by an individual, association or corporation, located in a deteriorating area, as hereinafter provided.

"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 3. Eligible Areas.

The Board of Commissioners determines that the areas shown on the attached map shall be the areas which are eligible for tax exemption under Act 76.

SECTION 4. 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 improvements in accordance with the exemption schedule established herein.

(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 herein, and for which a separate assessment has been made by the Board of Assessment Appeals.

SECTION 5. 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	100
Third	100
Fourth	100
Fifth	100
Sixth	80
Seventh	60
Eighth	40
Ninth	20
Tenth	0

(b) If an eligible property is granted tax exemption pursuant to this Section, 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 Section shall be upon the property and shall not terminate upon the sale or exchange of the property.

SECTION 6. Procedure for Obtaining Exemption.

(a) Any person desiring tax exemption shall notify the Tax Collector of Penn Township, in writing on a form provided and submitted at the time he secures the building permit, or if no building permit or other notification of improvement is required, at the time he commences construction. A copy of the exemption request shall be forwarded to the York County Assessment Office. The York County Assessor shall, after completion of the improvement, assess separately the improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance and notify the taxpayer and the Township Tax Collector of the re-assessment and amounts of the assessment eligible for exemption. Appeals from the re-assessment and the amount eligible for the exemption may be taken by the taxpayer or the local taxing authorities as provided by law.

(b) The cost of 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 the ordinance, if any, shall not apply to requests initiated prior to their adoption.

SECTION 7. Termination Date.

An application for exemption may be made at any time within five (5) years from the effective date of this Ordinance. All qualified applicants are eligible for the entire nine (9) year exemption schedule. This Ordinance shall terminate five (5) years from the effective date hereof.

SECTION 8. Conflict.

Any Ordinance or part of any Ordinance which conflicts with the within provisions is hereby repealed.

SECTION 9. 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. It is hereby declared to be the intent of the Board of Commissioners that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause or sentence had not been included herein.

SECTION 10. Effective Date.

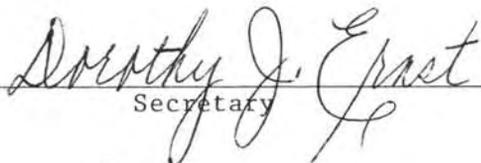
This Ordinance shall become effective immediately after signature.

ENACTED AND ORDAINED this 17th day of August, 1987, by the Board of Commissioners of this Township in lawful session duly assembled.

BOARD OF COMMISSIONERS OF
PENN TOWNSHIP

By: 
Nevin B. Musselman, Jr., President

Attest:


Secretary

