

ORDINANCE NO. 09-03-10

AN ORDINANCE OF WESTFIELD TOWNSHIP,
TIOGA COUNTY, PENNSYLVANIA, ADOPTING THE
WESTFIELD TOWNSHIP LOCAL ECONOMIC REVITALIZATION
TAX ASSISTANCE PROGRAM TO PROVIDE FOR TAX
EXEMPTIONS FOR CERTAIN PROPERTIES IN
DETERIORATED AREAS OF THE WESTFIELD TOWNSHIP,
TIOGA COUNTY, PENNSYLVANIA

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania passed Act 76 of 1977 (72 P.S. §4722 *et seq.*), known as the “Local Economic Revitalization Tax Assistance Act” (LERTA), which authorizes local taxing authorities to exempt new construction in deteriorated areas as defined herein;

WHEREAS, the Tioga County Board of Commissioners enacted Ordinance 2005-01, as amended, to provide tax incentives consistent with LERTA for Tioga County;

WHEREAS, Westfield Township advertised and conducted a public hearing that took place on September 3, 2010, and thereafter determined that it is in the best interest of the Township to provide a tax incentive for the retention, rehabilitation and development of certain areas and properties within the Township;

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED, by the Supervisors of Westfield Township, Tioga County, Pennsylvania, as follows:

Section 1. Short Title:

This ordinance shall be known as the “Westfield Township Local Economic Revitalization Tax Assistance Ordinance.”

Section 2. Definitions:

As used in this chapter:

- (a) “Deteriorated Property” means any industrial, commercial or other business property, owned by an individual, association or corporation, and located in a “Deteriorated Area,” as hereinafter defined, 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, ordinances or regulations.
- (b) “Improvement” means 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.

- (c) "Deteriorated Area" means all areas in Westfield Township, or those commercial and industrial areas in the township which may, at a future date, be determined to be deteriorated by resolution of the Westfield Township Supervisors in accordance with the standards set forth in LERTA.

Section 3. Exemption:

There is hereby exempted from real property taxation the assessed valuation of improvements to deteriorated properties in the amounts and in accordance with the provisions and limitations set forth in Sections 4 and 5 below.

Section 4. Limitations:

The tax exemption set forth in Section 3 shall be limited to a tax exemption on the actual increase in assessed valuation attributable to the actual cost of the improvements, provided that such improvements are in compliance with all applicable laws, ordinances and regulations during the entire period of exemption.

Section 5. Schedules:

The following schedule of taxes exempted shall apply to all properties satisfying the provisions and limitations hereinbefore and hereinafter set forth:

SCHEDULE A

<u>Eligible Tax Year</u>	<u>Percentage of Tax Exemption on Eligible Assessments</u>
Year 1	90%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

After Year 5 the exemption shall terminate and the property shall be taxed at 100% of the total assessment at the applicable property tax rate then in effect.

Section 6. Applicability:

- (a) The exemption hereinbefore authorized shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.
- (b) The cost of improvements to be exempted in 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 amendments to this chapter, if any, shall not apply to requests initiated prior to the adoption of such an amendment.

Section 7. Procedure:

- (a) Any person desiring a tax exemption pursuant to this chapter shall notify the Township, or its designated officer, in writing on a form provided by such office, at the time such person secures his building permit, or if no building permit or other notification of improvement is required in a particular instance, at the time of commencement of construction.
- (b) A copy of such exemption request shall be forwarded by the Township, or its designated officer, to the Tioga County Board of Assessment and Revision of Taxes. Thereafter, such Board shall, after completion of the improvement, assess the improvement separately, calculate the amount of the assessment eligible for tax exemption in accordance with the limits established in this chapter and notify both the taxpayer and the Township of the reassessment and of the amounts of the assessment eligible for an exemption. Appeals from the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or by the Township as provided by general law.
- (c) The form hereinbefore prescribed shall require the following verified information:
 - (1) The date the building permit or alteration permit was issued for such improvements, if applicable;
 - (2) The type and scope of improvement;
 - (3) A summary of the plan of the improvement;
 - (4) The estimated cost of the improvement;
 - (5) The person or persons performing the work on the improvements;
 - (6) The location of the property being improved;
 - (7) A statement as to whether or not the property has been condemned by any governmental body and the date of condemnation and, if so, the name of the governmental body and the date of condemnation; and,
 - (8) Any additional information that the County Assessment Office or the Township may require for the application of the provisions of this chapter.
- (d) The application requirement set forth in subsection (a) hereof shall be deemed to be mandatory. Failure of any person desiring a tax exemption to comply with the

application requirements contained therein shall be conclusively presumed to be a waiver of any right to claim a real estate exemption as provided by this chapter.

Section 8. Interpretation:

Unless specifically defined otherwise, words and phrases used in this Ordinance shall be interpreted so as to give this Ordinance it's most reasonable application.

Section 9. Repealer:

All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

Section 10. Severability:

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

Section 11. Effective Date:

This Ordinance shall become effective immediately after its final passage and adoption by the Board of Supervisors of Westfield Township.

ENACTED AND ORDAINED as an Ordinance of Westfield Township, Tioga County, Pennsylvania, at a duly assembled public meeting this 3rd day of September, 2010.

Attest:

By:


Secretary
(SEAL)


Chairman

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CERTIFICATE

I, the undersigned Secretary of Westfield Township, Tioga County, Pennsylvania, certify that: the foregoing is a true and correct copy of an Ordinance which was duly adopted by majority vote of the entire supervisors at a meeting of said Township duly convened according to law and held on _____, 2010, at which meeting a quorum was present; said Ordinance duly has been recorded in the minutes of said Township; and said Ordinance remains in full force and effect, unaltered and unamended, as of date of this Certificate.

I further certify that said Supervisors met the advance notice and public comment requirements of the Sunshine Act, 65 Pa.C.S. 701 *et seq.*, by advertising said meeting, by posting prominently a notice of said meeting at the principal office of the township or at the public building in which said meeting was held, and by providing a reasonable opportunity for public comment at said meeting prior to adoption of said Ordinance, all in accordance with such Act.

IN WITNESS WHEREOF, I set my hand affix the official seal of the Township, this 3 day of SEPTEMBER, 2010.

(SEAL)


Secretary

