

DELAWARE TOWNSHIP  
MERCER COUNTY, PENNSYLVANIA

ORDINANCE NO. 3-1998

AN ORDINANCE OF DELAWARE TOWNSHIP, MERCER COUNTY, COMMONWEALTH OF PENNSYLVANIA, ADOPTING THE DELAWARE TOWNSHIP LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE PROGRAM TO PROVIDE FOR TAX EXEMPTIONS FOR PROPERTIES IN CERTAIN DESIGNATED AREAS OF THE TOWNSHIP.

BE IT ORDAINED AND ENACTED BY THE BOARD OF SUPERVISORS OF DELAWARE TOWNSHIP, AND DELAWARE TOWNSHIP ORDAINS AND ENACTS BY AUTHORITY OF THE SAME AS FOLLOWS:

SECTION 1. TITLE. This ordinance shall be known and may be cited as the Delaware Township Local Economic Revitalization Tax Assistance Ordinance.

SECTION 2. DEFINITIONS. As used in this chapter:

- A. "Deteriorated Property" means any qualified business property owned by any individual, association or corporation, located in a "deteriorating area", as hereinafter defined, or any such property which has been the subject of an order by a governmental agency requiring such property to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- B. "Improvements" mean 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. "Deterioration Area" means that area in Delaware Township commonly referred to as the Reynolds East Business Park and more fully described in Exhibit "A" attached.
- D. "Qualified Businesses" means any businesses engaged in one or more of the following activities: manufacturing, industrial (including warehouse and distribution centers), agri-business, computer or clerical operation centers, office buildings used as national or regional headquarters, or research and development facilities. Qualified businesses are more fully described in Chapter 301 and 303 Part IV Pennsylvania Development Authority Regulations and Statement of Policy as amended November 1994.

SECTION 3. EXEMPTION. The assessed valuation of improvements to deteriorated properties occupied by qualified business is hereby exempted from real property taxation in the amount and in accordance with the provisions and limitations as set forth in Sections 4 and 5.

SECTION 4. LIMITATIONS. Tax exemption set forth in Section 3 shall be limited to 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 the exemption.

SECTION 5. SCHEDULE. The following schedule of tax exemption shall apply to all properties satisfying the provisions and limitations hereinbefore or hereinafter set forth.

SCHEDULE

<u>Eligible Tax Year</u>	<u>% of Tax Exemption on Eligible Assessment</u>
1.	100%
2.	100%
3.	75%
4.	50%
5.	25%
6. and thereafter	0%

SECTION 6. APPLICABILITY.

- A. The exemption herein before authorized shall be upon 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 tax exemption existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendments to this ordinance, if any, shall not apply to requests initiated prior to the adoption of such amendment.

SECTION 7. PROCEDURE.

- A. Any person desiring a tax exemption pursuant to this chapter shall notify the Delaware Township Board of Supervisors, or their authorized designees, at the time such person secures his building permit, or is no building permit or other notification of improvements is required in a particular instance, prior to commencement of construction.

B. A copy of such exemption request shall be forwarded by Delaware Township to the Mercer County Assessment Office. Thereafter, the Mercer County Board of Assessment shall, after completion of the improvements, assess the improvements separately, calculate the amount of the assessment eligible for tax exemption in accordance with the limits established in this ordinance and notify both the taxpayer and Delaware Township of the reassessment 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 Delaware Township as provided by general law.

C. The form herein 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 improvement;
- (4) The estimated cost of the improvement;
- (5) The person or persons performing the work on the improvement;
- (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 for nonconformance with any law or ordinance, and, if so, the name of the governmental body and the date of the condemnation;
- (8) Any additional information that the County Assessment Office or Delaware Township may require for the application of the provisions of this chapter.

D. The application requirements set forth in subsection A. 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. SEVERABILITY. The provisions of this ordinance shall be severable and if any of the provisions shall be held invalid, such decision shall not affect the validity of any of the remaining provisions of this ordinance.

SECTION 9. This Ordinance shall become effective at the expiration of seven (7) days after the formal adoption thereof, conditioned, however, upon the adoption by the Reynolds School District by a Resolution or Ordinance, and the

County of Mercer by an Ordinance, exemption from the real property taxation  
the property mentioned herein in accordance with the terms of this Ordinance.

DULY ADOPTED this 4<sup>th</sup> day of March, 1998 by Delaware Township in lawful  
Session duly assembled.

ATTEST:

  
Sharon Kay

DELAWARE TOWNSHIP

By: Donald L. Krumm

Audrey L. Saul

Carl R. Hoare & P.