

Ordinance No. 24

FIRST READING: 9/13/83

ADOPTED: 9/27/83

PROVIDING FOR PROPERTY EXEMPTION FOR CERTAIN DETERIORATED INDUSTRIAL COMMERCIAL OR OTHER BUSINESS PROPERTY; DEFINING ELIGIBLE DETERIORATED AREAS; SETTING A MAXIMUM EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE; AND PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION:

WHEREAS, the General Assembly of Pennsylvania passed Act 76 of 1977 (72 P.S. 4722) et. seq., known as the Local Economic Revitalization Tax Assistance Law (LERTA) which authorized local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial and other business property; and,

WHEREAS, at said public hearing the Planning Commission of the City of Scranton in accordance with said Act, held public hearings to determine the boundaries of said deteriorated areas; and

WHEREAS, at said public hearing the Planning Commission of the City of Scranton and the Redevelopment Authority of the City of Scranton and other public and private agencies and individuals presented to City Council their recommendations concerning the location of the boundaries of deteriorated areas; and

WHEREAS, certain other municipalities in the County of Lackawanna in accordance with said Act held public hearings to determine the boundaries of deteriorated areas; and

WHEREAS, certain other municipalities in the County of Lackawanna will in the future hold public hearings to determine the boundaries of deteriorated areas within their municipality; and

WHEREAS, at said public hearings the Planning Commissions of the various municipalities in the County of Lackawanna and other public and private agencies and individuals presented to and will present to the governing bodies of said municipalities their recommendations concerning the location of the boundaries of deteriorated areas; and

WHEREAS, the County of Lackawanna enacted on August 26, 1980 Ordinance No. 17 which provided for property exemption for certain deteriorated industrial commercial or other business property; define eligible deteriorated areas and set a maximum exemption amount and an exemption schedule; and also provided a procedure for securing an exemption.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COMMISSIONERS OF LACKAWANNA COUNTY OF SCRANTON, PENNSYLVANIA, THAT:

SECTION 1 DEFINITIONS:

As used in this ordinance, the following words and phrases shall have the meaning set forth below:

(a) "Deteriorated Property" means any industrial, commercial or other business property owned by an individual, association or corporation and located in a deteriorating area, as designated herein, 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 non-compliance with laws, ordinance or regulations.

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(b) "Improvement" means repair, construction or reconstruction, including alterations and additions, having the effect or 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:

(a) The County Commissioners of Lackawanna County determine that the following areas of the County of Lackawanna contain "Deteriorated Areas" as defined in Act 76 of 1977, 72 P.S. 4722 et. seq., and are eligible for tax exemption under the Act.

1. The boundaries of the City of Scranton and all industrial, commercial and other business properties located therein are hereby affixed and shall be considered deteriorated properties for the purpose of this Ordinance.

2. The boundaries of all other areas affixed by any other municipality in the County of Lackawanna and all industrial, commercial and other business properties located within said boundaries affixed by said municipality shall be considered deteriorated properties for the purpose of this Ordinance.

(b) Persons making improvements to eligible industrial, commercial or other business properties within the definition contained in this Ordinance and located in any of the foregoing eligible areas, may apply for, and the Assessment Bureau of Lackawanna County may grant, a real estate tax exemption upon such improvement in the amount and in the manner hereinafter provided.

SECTION 3. EXEMPTION AMOUNT:

(a) The amount to be exempted shall be limited to that portion of the additional assessment attributable to the actual cost of improvements.

(b) The exemption shall be limited to that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Lackawanna County Board of Assessment Appeals.

SECTION 4: EXEMPTION SCHEDULE:

(a) For the ten (10) years immediately following the year upon which the improvement becomes assessable, 100% of the eligible assessment shall be exempted. After the tenth year the exemption shall terminate.

(b) The exemption from taxes granted under the 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 pursuant to this Ordinance, or any Ordinance, or resolution duly adopted by any local taxing authority, shall notify each local taxing authority granting such exemption in writing on a form provided by it, submitted at the time the person secures the building permit, or if no building permit or other notification is required, at the time such person commences construction. All forms for request for such exemption shall be provided by the appropriate taxing authority, at its cost. Such information as such taxing authority may require shall be completed in full by such person and shall first be reviewed by such taxing authority as to completeness and shall further be certified a copy of this exemption request shall be forwarded to the Assessment Bureau of the County of Lackawanna. Upon completion of the improvement or new construction, the taxpayer shall notify the municipality and the Assessment Bureau of Lackawanna County, so that Assessment Bureau may assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Ordinance.

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The Assessment Bureau shall then notify the taxpayer and the local taxing authorities of the amounts of the assessment eligible for exemption. Appeals from the assessment so made and/or the amounts eligible for exemption may be taken by the taxpayer or by the local taxing authority as provided by law.

SECTION 6. TERMINATION:

Unless otherwise repealed by subsequent legislation, this Ordinance shall remain in full force and effect. If this Ordinance should subsequently be repealed however, any property tax exemptions granted hereunder shall be permitted to continue according to the exemption schedule as set forth in Section 3 herein.

SECTION 7. SEVERABILITY:

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


SECTION 8. EFFECTIVE DATE:

This Ordinance shall take effect immediately upon its passage and shall remain in full force and effect thereafter from year to year unless repealed.

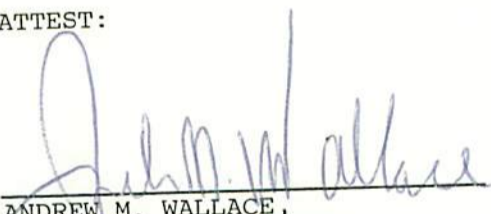
LACKAWANNA COUNTY


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ATTEST:


ANDREW M. WALLACE,
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