

TOWNSHIP OF ANTRIM
FRANKLIN COUNTY, PENNSYLVANIA

RESOLUTION NO. 317

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF ANTRIM, FRANKLIN COUNTY, PENNSYLVANIA ADOPTING THE EXTENSION OF 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, Township of Antrim, Franklin County, Pennsylvania 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 Township of Antrim, Franklin County, Pennsylvania (the "Township"), a "municipal governing body," as such term is defined in the Act, after holding a public hearing as required by the Act, for which hearing due notice was given to the public, by resolution duly adopted by the Board of Supervisors of the Township on August 14, 2012 (the "Township LERTA Resolution"), established a LERTA program consisting of certain industrial, commercial and other business properties located within the Township (the "Antrim Township LERTA Program"), and further, pursuant to the Act, the Township, by adoption of the Resolution, authorized, approved and established a tax exemption plan applicable to Township real estate taxes now or hereafter imposed on all real property subject to real estate taxation within the Township during the duration of the Antrim Township LERTA Program; and

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

WHEREAS, The Township has determined that a three (3) year extension is warranted and is provided for in the Township LERTA Resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the Township of Antrim, Franklin County, Pennsylvania (the "Township"), as follows:

SECTION 1: Definitions. The following words and phrases when used in this Resolution 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 Supervisors determines that the areas shown on the map attached as Exhibit A shall be the deteriorated areas(s) within the Township which contain deteriorated properties which are eligible for tax exemption under this Resolution.

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 Resolution.
- b. The exemption from real estate taxes shall be limited to the new construction or improvement for which an exemption has been requested in the manner set forth in the Act and restated in this Resolution and for which a separate assessment has been made by the Board of Assessment Appeals.

SECTION 4: Exemption Schedule.

- a. The schedule of Township 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	95%
Second	85%
Third	75%
Fourth	65%
Fifth	55%
Sixth	45%
Seventh	35%
Eighth	25%
Ninth	15%
Tenth	0%

- b. If an eligible property is granted a tax exemption pursuant to this Resolution, the actual cost of the new construction or improvement shall not, during the exemption period, be considered as a factor in assessing other properties.
- c. The exemption from taxes granted under this Resolution 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 Resolution shall notify the Manager and Tax Collector of the Township, the Business Manager of the Greencastle Antrim Area School District and the County of Franklin, within the deteriorated area identified in Section 2, above (each a "Local Taxing Authority"), in writing on a form provided to the applicant at the time a building permit, or if no building permit, other notification, for new construction or any improvements, has been secured by the applicant. A copy of each exemption request shall be forwarded to the Franklin County Assessment Office. The Franklin 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 each Local Taxing Authority and shall notify the taxpayer and each Local Taxing Authority 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 any Local Taxing Authority as provided by the Act.
- 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 Resolution, if any, shall not apply to the adoption of 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 Resolution. All qualified applications under this Resolution are eligible for the entire ten (10) year exemption schedule.

SECTION 7: Extension. The Township may, by Resolution 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 taxpayer and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes to any Local Taxing Authority by the last day of the time period to pay such taxes in the penalty period, unless the taxpayer has lawfully filed an appeal thereof. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the Township Tax Collector shall discontinue the LERTA exemption.

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

SECTION 10: Severability. The provisions of this Resolution 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 Resolution shall become effective immediately.

DULY RESOLVED this 23 day of July, 2019.

ATTEST:

BOARD OF SUPERVISORS OF
TOWNSHIP OF ANTRIM
FRANKLIN COUNTY
PENNSYLVANIA

Jennifer Becknell
Secretary

By: [Signature]
Chairman

[Signature]
Supervisor

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Supervisor

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Supervisor

[Signature]
Supervisor

