

ORDINANCE NO. 1 OF 2023

AN ORDINANCE AUTHORIZING TAX EXEMPTIONS FROM PROPERTY TAX 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, the County of Fulton, in accordance with said Act, held a public hearing to determine the boundaries of said deteriorated areas on **October 24, 2023 at 9:00 a.m.; and**

WHEREAS, at said public hearing, no member of the general public attended, and no agency or individual presented to the County their recommendation concerning the location of the boundaries of deteriorated areas. The only input as to the boundary of the deteriorated area was from the Chief Assessor of Fulton County.

NOW, THEREFORE, be it ordained by the County of Fulton as follows:

ARTICLE I Definitions

As used in this Ordinance, the following words and phrases shall have the meanings 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 provided by this Ordinance.

- B. Improvements means repair, construction or reconstruction, including alterations or additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health or economic use for 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. Local Taxing Authority shall mean the borough or township and respective school district within the County of Fulton which property is eligible for the benefits to be derived under this Ordinance.
- D. Local Governing Body means the appropriate borough or township in which the deteriorated property is geographically located.

ARTICLE II

The County of Fulton hereby designates, determines and declares that the entire limits of the County of Fulton is a deteriorated area as defined in Act 76 of 1977.

All commercial, industrial or local business properties located within the County of Fulton may be eligible to participate in this tax exemption program.

ARTICLE III

Exemption Amount

The amount to be exempted shall be limited to the additional assessment valuation attributable to the actual costs of improvement to the deteriorated property.

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 Fulton County Board of Tax Revision and Assessment.

ARTICLE IV

Exemption Schedule

The exemption from taxes created hereunder shall be limited to the additional assessment valuation attributable to 100% of the actual cost of improvements to the deteriorated property for the first 2 years; 75% of the actual cost of improvements to the deteriorated property for the third year; 50% of the actual cost of improvements of the deteriorated property for the fourth year; and 25% of the actual cost of improvements of the deteriorated property for the fifth year.

The exemption from taxes granted under this Ordinance shall be upon the property, and shall not terminate upon the sale or exchange of the property.

ARTICLE V
Procedure For Obtaining Exemption

A request for exemption shall be made to the Office of the Chief Assessor of Fulton County, and the procedure for obtaining exemption under this Ordinance shall be in accordance with the provisions of Act 76 of 1977(72P.S. 4722, et seq). Upon completion of the improvement or new construction, the taxpayer shall notify the Fulton County Board of Tax Revision an Assessment so that the Board may have the Chief Assessor of Fulton County 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.

In addition, any person, association or corporation applying for tax exemption pursuant to this Ordinance shall supply the Fulton County Board of Tax Revision and Assessment with a statement projecting the number of new jobs created or existing jobs retained as the result of the repair, construction or reconstruction of a deteriorated property. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer as provided by law.

ARTICLE VI
Termination

Unless otherwise repealed by the County of Fulton, this Ordinance shall terminate five (5) years following its effective date. Nothing contained herein shall act or prohibit the County of Fulton from enacting a similar Ordinance or extending this one. Any property tax exemptions granted under the provisions of this Ordinance shall be permitted to continue according to the exemption schedule, even if this Ordinance expires or is repealed.

ARTICLE VII
Severability

The provisions of Act No. 76 of 1977 of the General Assembly of the Commonwealth of Pennsylvania not herein enumerated, shall, nevertheless, be incorporated as part of this Ordinance by reference. If any sentence, clause, sections or parts of this Ordinance is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections, or parts of this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or any part thereof not been included herein.

ARTICLE VIII
Effective Date

This Ordinance shall become effective January 1, 2024, after it's enactment, and shall be effective only in those geographic areas within the boundaries within the County of Fulton where the appropriate borough or township and school district have enacted a similar ordinance providing for the exemption created herein. This Ordinance shall not be effective in those geographic areas of Fulton County unless all of the local taxing authorities, which shall mean the appropriate borough or township and school district, have enacted a similar ordinance.

ENACTED AND ORDAINED this day of October 31, 2023.

ATTEST:

FULTONCOUNTY COMMISSIONERS

Stacey M. Golden, Chief Clerk

Stuart L. Ulsh, Commissioner Chair

Randy H. Bunch, Commissioner Vice-Chair

Paula J. Shives, Commissioner