



*Borough of Susquehanna Depot,
Susquehanna County, Pennsylvania*

Ordinance # 443

An ordinance, hereby providing tax exemption for improvements made to deteriorated industrial, commercial, or mixed-use property within the Borough of Susquehanna.

Be it ordained, by the Council of The Borough of Susquehanna Depot and it is hereby ordained by and with the authority of the same as follows:

SECTION 1: SHORT TITLE

This ordinance shall be known and may be cited as the *"Borough of Susquehanna Depot Commercial Reinvestment Ordinance"*

SECTION 2: PURPOSE

The purpose of this ordinance is to encourage investment and reinvestment throughout the Borough of Susquehanna Depot, pursuant to the authority contained in Act 76 of 1977 (LERTA Act).

SECTION 3: DEFINITIONS

For the purposes of this ordinance, all words used in the present tense include future tense, all words in the plural number include the singular numbers, and all words in the singular number include the plural number, unless the natural construction of the sentence clearly indicates otherwise. The word "shall" is mandatory and not directory. As used in the ordinance, certain terms are defined as follows:

1. "Deteriorated property" - means any industrial or commercial or mixed-use property and improvements thereon located in commercially zoned area, as hereinafter provided, and 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.
2. "Improvements" - means repair, construction or reconstruction, including alterations and additions after the effective date of this Ordinance, having the effect of rehabilitating a deteriorated property so that it becomes or attains higher standards of safety, health, economic use or amenity or it is brought into compliance with laws, ordinances or regulations governing such standards. Improvements qualifying for exemption shall be those related to improvements to structures and related accessory use. Ordinary upkeep and maintenance shall not be deemed an improvement.

SECTION 4: EXEMPTION LIMITS, PERMITS, COMPLIANCE AND TERMINATION

- A. There is hereby exempted from real estate taxation, in the amounts and in accordance with the provisions and limitations hereinafter provided, that portion of the assessment attributable to the actual cost of the improvements made to deteriorated property as defined in Section 3.
- B. No property shall be entitled to a tax exemption as herein provided unless the necessary and proper permits have been applied for and obtained in accordance with the requirements set forth in the Codes of the Borough of Susquehanna Depot, including but not limited to Renters, Uniform Property Maintenance, Zoning, and the Uniform Construction Code - PRIOR to improving the property.
- C. No tax exemption shall be granted if the improvements as completed do not comply with all ordinances, codes, rules, regulations, statutes and other applicable laws.
- D. No property shall be entitled to a tax exemption unless all taxes, municipal assessments, fees, and other charges are paid in full- at the time of application.
- E. No property that is converted into multiple dwelling units shall be entitled to a tax exemption,
- F. The exemption from real estate taxes authorized by this ordinance shall terminate irrevocably upon the default in the payment in full of any other taxes, fees, municipal assessments or charges, together with accrued penalties and/or interest, due to be paid upon the deteriorated property exempted.

SECTION 5: EXEMPTION AMOUNT

- 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 improvements in accordance with the exemption schedule established within this ordinance,
- B. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this ordinance and for which a separate assessment has been made by the Susquehanna County Assessor's Office.

SECTION 6: EXEMPTION SCHEDULE

- A. The schedule of real estate taxes to be exempted shall be in accordance with the following portion of improvements to be exempted each year:

PROJECT AMOUNT	LENGTH	PORTION EXEMPT (%)
\$100,000 to \$249,000	1 Year	100
\$250,000 to \$499,999	3 Years	99 / 66 / 33
\$500,000 to \$999,999	5 Years	100 / 80 / 60 / 40 / 20
\$1,000,000 to \$1,499,999	10 Years	100/90/80/70/60/50/40/30/20/10
\$1,500,000 to \$1,999,999	15 Years*	100/93/86/80/73/66/60/53/46/40/33/26/20/13/6
\$2,000,000 and up	20 Years*	100/95/90/85/80/75/70/65/60/55 50/45/40/35/30/25/20/15/10/5

- Current state law limits a single LERTA exemption to 10 Years, therefore, two (2) separate approvals must be granted at the time of application.

- B. 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.

SECTION 7: PROCEDURE FOR OBTAINING EXEMPTION

- A. At the time a building permit for the construction of an improvement is applied for, the Borough of Susquehanna Depot shall notify the applicant of the possibility of a tax exemption under this ordinance. When the building permit is issued, the taxpayer shall apply to the Council for the Borough of Susquehanna Depot for such exemption. The application shall be in writing upon forms prescribed by the Borough of Susquehanna Depot, and shall be accompanied by the following non-refundable application fees: 3 year exemption - \$100.00 / 5 year exemption - \$250.00
- B. The Council for the Borough of Susquehanna Borough shall determine whether the exemption shall be granted. A copy of the approved request for exemption shall be forwarded by the Council of the Borough of Susquehanna Depot to the taxpayer.
- C. Upon completion of the improvement, the taxpayer shall notify the Council for the Borough of Susquehanna Depot, so that the Council may assess the improvements separately for the purpose of calculating the amount of assessment eligible for exemption.
- D. The Council for the Borough of Susquehanna Depot shall notify the taxpayer of the amount of the assessment and the amount eligible for the exemption,
- E. Appeals from the reassessment and the amount eligible for the exemption may be taken by the City or by the taxpayer as provided by law.

SECTION 8: REVOCATION OF LERTA PRIVILEGES

The exemption from real estate taxes provided in this ordinance shall be forfeited by the applicant and/or subsequent owner of the real estate of failure to pay nonexempt real estate taxes and all other applicable Borough, School, and County taxes / fees and assessments by their due date. Upon receipt of notice of nonpayment for said taxes and fees, the Borough Treasurer shall be directed to discontinue the LERTA exemption.

SECTION 9: SEVERABILITY

The provisions of this ordinance are severable and if any section, sentence, clause, revision, part or other portion hereof shall be held unconstitutional, illegal, invalid or otherwise ineffective, the validity of the remaining provisions shall be unaffected thereby. It is the intention of the Council of the Borough of Susquehanna Depot that this ordinance would have been adopted had such unconstitutional, illegal, invalid, or otherwise ineffective section, sentence clause, or provision, part or other portion not been included herein.

SECTION 8: REPEALER

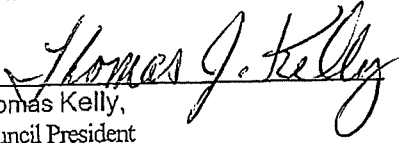
Any ordinance or any portion of any ordinance, inconsistent with this ordinance is hereby repealed.


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FIRST READING: _____

SECOND READING: _____

ATTEST:


Thomas Kelly,
Council President


Ann Stewart
Borough Secretary

11/28/06


Denise Reddon
Mayor

SEAL

SEAL

AN ORDINANCE OF THE BOROUGH OF SUSQUEHANNA DEPOT, COUNTY OF SUSQUEHANNA, COMMONWEALTH OF PENNSYLVANIA PROVIDING FOR AN AMENDMENT TO SECTIONS 4(e) OF ORDINANCE NO. 443 PROVIDING TAX EXEMPTION FOR IMPROVEMENTS MADE TO DETERIORATING INDUSTRIAL, COMMERCIAL OR MIXED USE PROPERTY WITHIN THE BOROUGH OF SUSQUEHANNA DEPOT REPEALING INCONSISTENT ORDINANCES OR PORTIONS THEREOF, PROVIDING FOR PARTIAL INVALIDITY, AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED AN ENACTED by the Council of the Borough of Susquehanna Depot, County of Susquehanna, Commonwealth of Pennsylvania, in regular meeting assembled, that

SECTION 1: Ordinance 443 Section 4(e) shall be deleted from Ordinance #443.

SECTION 6: As herein amended Ordinance Number 443 is hereby validated.

SECTION 7: All Ordinances or parts of Ordinances are hereby repealed insofar as they are in conflict with the terms of this Ordinance.

SECTION 8: If for any reason any word, words, phrase, sentence, paragraph, etc. of this Ordinance should be found to be null and void and of no effect, it is the intention of the Borough Council that this Ordinance, would have been adopted as though the same had not been included.


SECTION 9: This Ordinance shall take effect immediately upon its adoption.

Ordained and Enacted this the 11th day of December, A.D., 2007 by the Borough of Susquehanna Depot in regular meeting assembled.


President of Council

(SEAL)

Attest:


Secretary

Approved this 11th day of December, 2007.


Mayor