

RESOLUTION #2014 - 04

A RESOLUTION OF THE FRANKLIN COUNTY BOARD OF COMMISSIONERS  
ADOPTING THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA)  
PROGRAM PROVIDING FOR TAX EXEMPTION FOR CERTAIN DETERIORATED  
PROPERTIES WITHIN THE BOROUGH OF WAYNESBORO, COUNTY OF  
FRANKLIN; DEFINING INITIAL ELIGIBLE DETERIORATED  
AREAS; PROVIDING FOR AN EXEMPTION SCHEDULE; AND  
ESTABLISHING STANDARDS AND QUALIFICATIONS FOR PARTICIPANTS

WHEREAS, the General Assembly of Pennsylvania passed Act No. 76 of 1977, 72 P.S. 4722 *et seq.*, known as the Local Economic Revitalization Tax Assistance Act (hereinafter referred to as "LERTA" or "the Act"), which authorizes local taxing authorities 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 County of Franklin (County) desires to encourage new industrial, commercial and business development in the deteriorated areas designated by this Resolution through the use of tax exemptions under LERTA; and

WHEREAS, a public hearing, as required by the Act, was held on May 1, 2013, for the purpose of determining the boundaries of deteriorated areas within the Borough of Waynesboro;

NOW THEREFORE, BE IT RESOLVED, by the County of Franklin, as follows:

Section 1. **DEFINITIONS**

As used in this resolution:

- (a) "**Deteriorated property**" means any residential, 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, ordinances or regulations.
- (b) "**Improvement**" means repair, construction or reconstruction, including alterations and additions requiring a building permit, and 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 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 County of Franklin joins in local taxing authority, Borough of Waynesboro's designation of eligible area, as shown on the map attached as Exhibit A, which contains and consists of 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 costs of new construction or the 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 that Improvement for which an exemption has been requested in the manner set forth in this Resolution and for which a separate assessment has been made by the Board of Assessment Appeals.
- c. After the effective date of this Resolution, where deteriorated property is damaged, destroyed, demolished by any cause or for any reason and the assessed valuation of the property is affected, has been reduced as the result of said damage, destruction or demolition, the exemption from real property taxation authorized by this Resolution shall be limited to that portion of the new assessment attributable to the actual cost of the new construction or improvements that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property. The foregoing provision shall not be deemed to apply to the property(ies) the title to which is (are) acquired, subsequent to the effective date of this Ordinance from Franklin County under the provisions of the Real Estate Tax Sale Law.

**Section 4. EXEMPTION SCHEDULE**

- a. The schedule of real estate taxes to be exempted shall be in accordance with the below portion of Improvements to be exempted each year:

Length(Year)	Percentage Exempt
First	100%
Second	80%,
Third	60%
Fourth	40%
Fifth	20%
Sixth	0%

- b. If an eligible property is granted a tax exemption pursuant to this Resolution, the 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 EXEMPTION**

- a. Any person desiring tax exemption under this Resolution (the "Applicant") shall make proper application to secure a building permit for new construction or an Improvement. Requests for an exemption shall be in writing and certified on forms prescribed by the authorizing body setting forth the following information: the date the building permit was issued for such improvement; the time of improvement; a summary of the plan of the improvement; the cost of the improvement; and any additional information required by the building code official. Written requests for exemption shall be made within seven (7) business days from the date the building permit is issued. If no building permit is required, the request for exemption shall be made within seven (7) business days from the date construction commences. The Applicant shall notify the appropriate persons or departments of the taxing bodies involved.
  - b. The Franklin County Assessor shall be provided with a copy of the exemption request 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 this Resolution, and shall notify the Applicant, the County of Franklin, School District, Borough and the Township of the reassessment and the amount of the assessment eligible for the exemption.
  - c. Appeals from the reassessment and the amount eligible for the exemption may be taken as provided by law.
  - d. 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 subject amendments to this Resolution, if any, shall not apply to such exemption request.

#### Section 6. **TERMINATION DATE**

- a. Subject to Section 5(a) above, an Application for exemption may be made at any time within five (5) years from the effective date of this Resolution. All qualified Applications under this Resolution are eligible for the five (5) year exemption schedule.

#### Section 7. **EXTENSION**

The County of Franklin may by resolution adopt from time to time extend the time for

filing an Application for exemption. However, in no event shall any one (1) extension period exceed five (5) years.

**Section 8. REVOCATION OF LERTA EXEMPTION**

The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment or nonexempt real estate taxes, the Franklin County Tax Assessor shall direct that the tax exemption be discontinued effective in the year in which the nonexempt real estate taxes were not timely paid in accordance with this Section VIII.

**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 nor impair any of the remaining sections, clauses or sentences.

**Section 11. EFFECTIVE DATE**

This Resolution shall become effective immediately, this 6<sup>th</sup> day of March.

**Franklin County Board of Commissioners**

  
\_\_\_\_\_  
David S. Keller

  
\_\_\_\_\_  
Robert L. Thomas

  
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Robert G. Ziobrowski

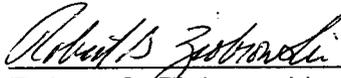
## CERTIFICATION

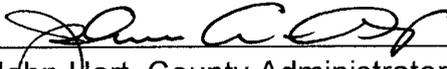
Approved this 6th day of March, 2014.

### Franklin County Board of Commissioners

  
\_\_\_\_\_  
David S. Keller, Chairman

  
\_\_\_\_\_  
Robert L. Thomas

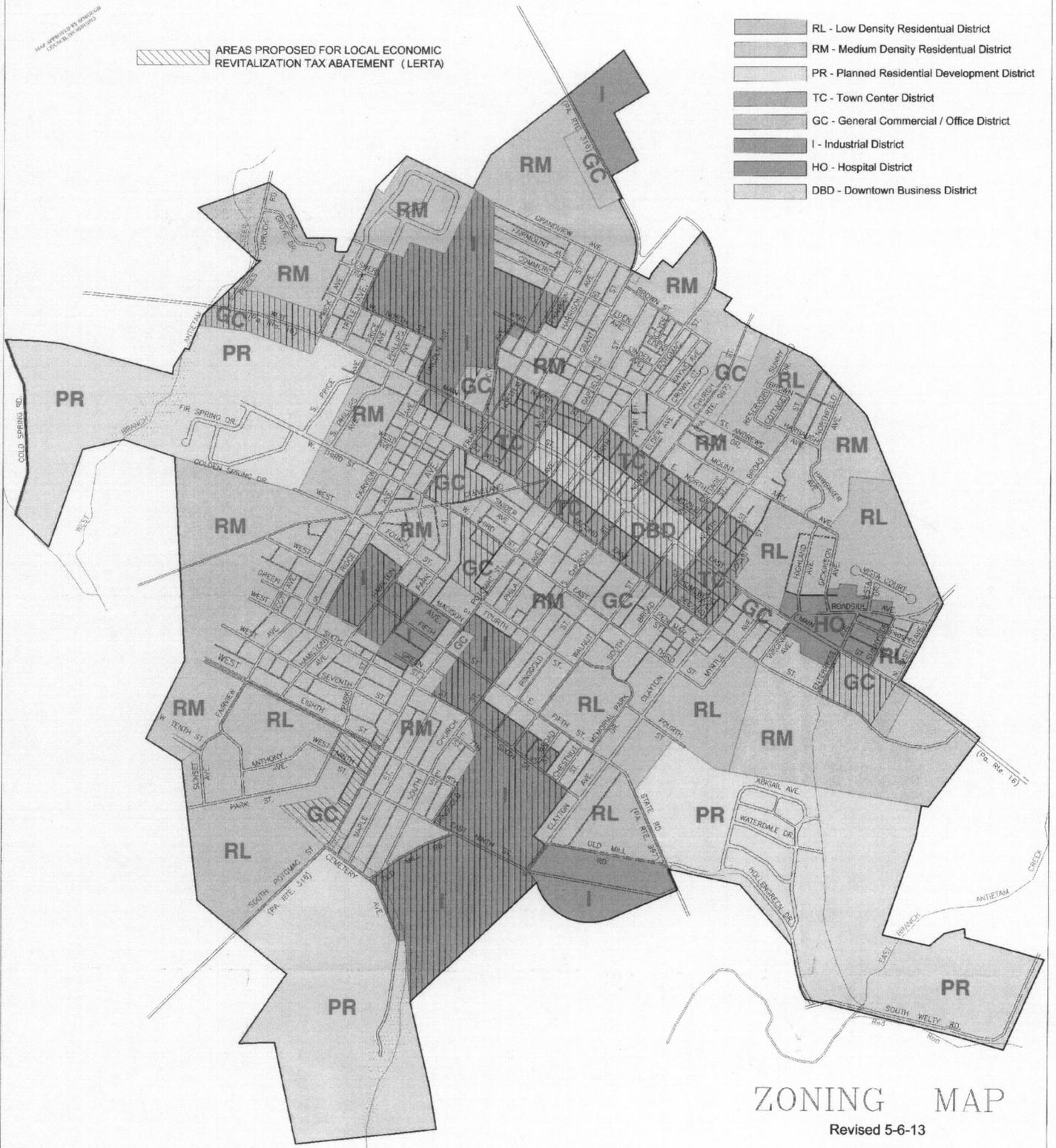
  
\_\_\_\_\_  
Robert G. Ziobrowski

Attest:   
\_\_\_\_\_  
John Hart, County Administrator

NO OPERATIONS OR DEVELOPMENT  
ALLOWED IN THIS DISTRICT

AREAS PROPOSED FOR LOCAL ECONOMIC  
REVITALIZATION TAX ABATEMENT (LERTA)

- RL - Low Density Residential District
- RM - Medium Density Residential District
- PR - Planned Residential Development District
- TC - Town Center District
- GC - General Commercial / Office District
- I - Industrial District
- HO - Hospital District
- DBD - Downtown Business District



# ZONING MAP

Revised 5-6-13



NOTE: This map unofficial. Official map kept in the office of the Director of Engineering.

Exhibit A