

ORDINANCE NO. 147

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF LANCASTER ADOPTING THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA) PROGRAM FOR DESIGNATED AREAS WITHIN THE CITY OF LANCASTER

On motion of Commissioner D'Agostino, seconded by Commissioner Lehman;

WHEREAS, the County of Lancaster, Pennsylvania ("County") 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.), "LERTA", 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 property; and

WHEREAS, the County of Lancaster, Pennsylvania ("County") is a local taxing authority, authorized by the Improvement of Deteriorating Real Property or Areas Tax Exemption Act, the Act of August 5, 1977, P.L.167, No.42, (72 P.S. §4711-101 et seq.), "IDRPA", to provide tax exemption to exempt improvements to certain deteriorated residential property and areas; and

WHEREAS, the Board of Commissioners of Lancaster County ("Board of Commissioners") desires to encourage building façade improvement, new industrial, commercial, and business development, and redevelopment in these deteriorated areas through the use of tax exemptions and abatements; and by providing regulations, standards and qualifications for tax exemption and abatement programs; and

WHEREAS, the City of Lancaster, by Ordinance 20-2019, and the School District of Lancaster, by Resolution dated December 17, 2019, adopted a LERTA exemption program with a ten year exemption schedule for Improvement to Deteriorated Property Residential and a seven year exemption schedule for Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use, or property which was Deteriorated Property Commercial or Deteriorated Property Residential but as a result of Improvement will be converted to a Mixed Use Property, which properties are identified in Section 2; and

WHEREAS, on October 28, 2009, by Resolution No. 78 of 2009, the Board of Commissioners of Lancaster County adopted a Tax Abatement Resolution pursuant to LERTA and IDRPA covering Lancaster City property that terminated by its terms on October 28, 2019; and

WHEREAS, there continues to remain deteriorated residential, industrial, commercial, and other business property within the City of Lancaster, Lancaster County, Pennsylvania, the revitalization of which could benefit from the enactment of a Tax Abatement Ordinance; and

WHEREAS, the Lancaster County Planning Commission reviewed the redefined boundaries of the proposed LERTA and recommended the adoption of such by the Board of County Commissioners of Lancaster County;

**NOW THEREFORE, BE IT HEREBY ORDAINED AND ENACTED BY THE
BOARD OF COMMISSIONERS OF LANCASTER COUNTY, PENNSYLVANIA,** as follows:
Section 1. Definitions

- A. "Deteriorated Property Commercial" means any industrial, commercial or other business property owned by an individual, association or corporation, and located in an Investment Opportunity Area, as hereinafter defined, 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. "Deteriorated Property Mixed Use" means any industrial, commercial, residential or other business property owned by an individual, association or corporation which currently houses one or more of the following uses: residential, commercial, cultural, light industrial or other miscellaneous use; and is located in an Investment Opportunity Area, as hereinafter defined, 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 regulation.
- C. "Deteriorated Property Residential" means a Dwelling Unit located in an Investment Opportunity Area, as hereinafter defined, or a Dwelling Unit which has been or upon request is certified by a health, housing or building inspection agency as unfit for human habitation for rent withholding, or other health or welfare purposes, or has been the subject of an order by such an agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- D. "Dwelling Unit" means a house, double house or duplex, townhouse or row house, apartment, condominium or any building intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or other cooking equipment for the exclusive use of the occupant or occupants.
- E. "Improvement" means repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property, either commercial or residential, so that its assessed value increases more than \$25,000, and one of the following: 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; or is new residential construction in an Investment Opportunity Area. Ordinary upkeep and maintenance shall not be deemed an Improvement.
- F. "Residential Construction" means the building or erection of Dwelling Units, as defined above, upon vacant land or land specifically prepared to receive such structures.
- G. "Investment Opportunity Area" means the areas described above within the City of Lancaster determined by the County of Lancaster to be eligible for tax exemption under Act 76 of 1977 ("LERTA") and Act 42 of 1977 ("IDRPA").

Section 2. Eligible Areas

The Board of Commissioners determines that the deteriorated area for purposes of this Ordinance shall be defined as follows: "Beginning at a point, the northwest corner of the former four-square mile city boundary line; thence extending in a southerly and easterly direction along same to a point in Lancaster County Central Park; thence continuing in an easterly direction to the northeast corner of the Lancaster Township island of land located in Conestoga Creek Park; thence extending in a southerly direction along same to a point in south Duke Street; thence extending in an easterly direction along South Duke Street to a point, said point being the city boundary; thence extending in an easterly direction along the city boundary along and through Conestoga Gardens, Conestoga Landing and Fairfield Acres to a point, said point being the southern boundary line of the C-2 Commercial Zoning District adjacent to Lincoln Highway East; thence continuing in a westerly direction along the aforesaid city boundary to a point, said point being the Conestoga River and eastern city boundary line; thence extending in a northerly and easterly direction along said line to a point in Pitney Road; thence northeast on Pitney Road to Route 30; thence in a westerly direction along the city boundary to a point on Pleasure Road; thence southeast on Pleasure Road to PA Route 23; thence south on PA Route 23 to the northern right-of-way of property of Consolidated Rail Corporation; thence in a westerly direction along the same to New Holland Avenue; thence in a westerly direction along the city boundary to a point, the northern property line of Norfolk Southern Railway Company and Stadium Road extended; thence extending westwardly along lands of Norfolk Southern to a point; the eastern property line of 1147 Lititz Pike (Stockyard Inn property); thence extending in a northerly direction along same to a point, the intersection of Marshall Avenue and the city boundary; thence west along Marshall Avenue and extending in a westerly direction along the city boundary to a point, said point being the intersection of West End Avenue and lands of Consolidated Rail Corporation; thence in a westerly direction along same to Dillerville Road; thence southwest on Dillerville Road to a point; thence in a southeasterly direction along the lands of Consolidated Rail Corporation to a point; thence in a southwesterly direction along the city boundary line to a point, the place of beginning, and excluding all municipal islands of Lancaster Township and Manheim Township land within same." Additional eligible areas may be included from time to time by ordinance of the Board of Commissioners.

Section 3. Exemption

- A. There is hereby exempted from all real property taxation assessed by the County of Lancaster the assessed valuation of:
1. Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use and/or Deteriorated Property Residential.
 2. Improvement to any residential, commercial, or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential, provided said Improvement are constructed within an Investment Opportunity Area.
 3. New Residential Construction built in any Investment Opportunity Area.
- B. The exemption authorized by Subsection A.1. and A.2. of this Section 2 shall be in the amounts and in accordance with the provisions and limitations herein provided.

Section 4. Maximum Exemption

- A. The exemption from real estate property taxes assessed by the County of Lancaster shall be as follows:
 - 1. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Commercial;
 - 2. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Mixed Use;
 - 3. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Residential;
 - 4. To that portion of the additional assessment attributable to the actual cost of Improvement to any residential, commercial or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential, provided said Improvements are constructed within an Investment Opportunity Area; and/or
 - 5. To the assessment valuation attributable to the actual cost of new Residential Construction within an Investment Opportunity Area.
- B. The date of Improvement shall be the date of issuance of the building permit, improvement record or other required notification of construction.
- C. In all cases the exemption from taxes shall be limited to that portion of the additional assessment attributable to the Improvement or new Residential Construction, as the case may be, and for which a separate assessment has been made by the County Board of Assessment Appeals and for which an exemption has been separately requested. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to making an Improvement of the property. No tax exemption shall be granted if the property as completed does not comply with the minimum standards of the Housing and Building Codes of the City of Lancaster.
- D. In any case, after the effective date of this Ordinance where Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential is damaged, destroyed or demolished, by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of said damage, destruction or demolition, the exemption from real property taxation authorized by this Ordinance shall be limited to that portion of new assessment attributable to the actual cost of Improvement or Residential Construction that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property.

Section 5. Exemption Schedule

- A. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Residential (excluding new Residential Construction in an Investment Opportunity Area) shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	80%
4th year	70%
5th year	60%
6th year	50%
7th year	40%
8th year	30%
9th year	20%
10th year	10%

After the tenth year the exemption shall terminate.

- B. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use or property which was Deteriorated Property Commercial or Deteriorated Property Residential at the time of application for a building permit, but as a result of Improvement will be converted to a Mixed Use Property combining residential and commercial uses, shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%
6th year	30%
7th year	15%

After the seventh year the exemption shall terminate.

- C. A property owner or developer building new residential construction may choose at the time of application for a building permit one of the following schedules of Real Estate taxes to be exempted for new Residential Construction of Dwelling Units in an Investment Opportunity Area.

1. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%

6th year	30%
7th year	15%

2. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year shall be based upon the new residential construction achieving one or more levels of certification under the International Construction Code 700-2008 National Green Building Standard. The City of Lancaster shall require verification of the certification level achieved prior to obtaining an exemption. To obtain a three year exemption all Dwelling Units must achieve a Bronze Certification. To obtain a four year exemption, all Dwelling Units must achieve a Silver Certification. To obtain a five year exemption all Dwelling Units must achieve a Gold Certification.

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	100%
3rd year	100%
4th year	100%
5th year	100%

Depending upon the Green Building Standard Certification achieved the exemption shall terminate on the third, fourth or fifth year.

- D. 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.
- E. The exemption from taxes hereunder shall be forfeited by the applicant and/or any subsequent owner of the real estate for failure to pay nonexempt real estate taxes by their due date. Upon receipt of notice of nonpayment of nonexempt real estate taxes, the County Treasurer shall discontinue the exemption provided for hereunder.
- F. If an eligible property is granted tax exemption pursuant to this Ordinance, the Improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

Section 6. Procedure for Obtaining Exemption

- A. Any person desiring tax exemption pursuant to this Ordinance shall be deemed to have made application to the County of Lancaster by completing the City of Lancaster's application for tax exemption at the time that a building permit is secured for construction of the Improvement or new residential construction, as the case may be. The information to be provided by the person shall be in accordance with the provisions of Section 5 of the City of Lancaster's Ordinance No. 20 of 2019, as that Ordinance may be amended from time to time.
- B. A copy of the exemption request shall be forwarded to the County Board of Assessment Appeals by the City's Building Official. The Board of Assessment Appeals shall determine whether the exemption shall be granted and shall, upon completion of the Improvement or new residential construction, and notification from the City Building Official that the Improvement and new

residential construction comply with all applicable Building and Housing Codes, assess separately the Improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance and notify the taxpayer and the local taxing authorities of the reassessment and amounts of the assessment eligible for exemption. In the case of new Residential Construction, the Board of Assessment Appeals shall assess separately the Dwelling Unit and the land upon which the new Residential Construction stands and shall otherwise perform its duties as above provided for construction of Improvement to residential, mixed use and commercial properties.

- C. The cost of Improvement to commercial properties and mixed use properties or costs of Improvement or construction per Dwelling Unit of residential properties, as the case may be, 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 Ordinance, if any, shall not apply to requests initiated prior to their adoption.

Section 7. Exclusion of Certain Properties

All properties located within any Tax Increment Financing Zone (TIF) and enrolled in that program shall be excluded from the exemption from taxes created under this Ordinance.

Section 8. Forfeiture of LERTA Exemption

The exemption from the 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 by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the County shall discontinue the LERTA exemption. The exemption from the real estate taxes provided for herein may also be revoked under Section 4(D) of this Ordinance pertaining to a change in the use of the property.

Section 9. Effective Date

This Ordinance shall take effect and be in force five (5) days after its enactment by the Board of Commissioners of Lancaster County as provided by law.

Section 10. Amendments

No amendments to this Ordinance shall be effective unless consented to by resolution or ordinance of each local taxing authority that has consented to be bound by the terms of this article.

Section 11. Termination Date

This Ordinance shall automatically terminate in ten (10) years following the effective date hereof; provided, however, that any taxpayer who has received or applied for the exemption granted by this Ordinance prior to the expiration date herein provided, shall, if said exemption is granted, be entitled to the full exemption authorized herein.

Section 12. Severability


In the event any provision, section, sentence, clause, or part of this Ordinance shall be held to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such invalidity, illegality, or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Ordinance, it being the intent of the Board of Commissioners that the remainder of the Ordinance shall be and shall remain in full force and effect.

DULY ADOPTED this 14th day of April, 2021 by the Board of Commissioners of the County of Lancaster, Pennsylvania, in lawful session duly assembled.

Motion passed.

Commissioner Parsons	No
Commissioner D'Agostino	Yes
Commissioner Lehman	Yes

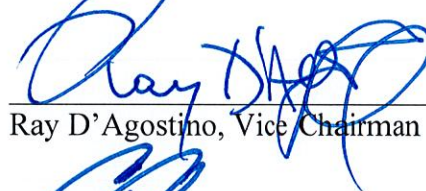
ATTEST:



Lawrence George,
County Administrator/Chief Clerk
County of Lancaster, PA



Joshua G. Parsons, Chairman



Ray D'Agostino, Vice Chairman



Craig E. Lehman

**Board of Commissioners of
Lancaster County, Pennsylvania**



County Commissioners
Joshua G. Parsons, Chairman
Ray D'Agostino, Vice-Chairman
Craig E. Lehman, Commissioner

Executive Director
Scott W. Standish

Planning Commission

150 North Queen Street
Suite #320
Lancaster, PA 17603
Phone: 717-299-8333
Fax: 717-295-3659
www.lancastercountypanning.org

MEMORANDUM

To: Lancaster County Board of County Commissioners

From: Scott W. Standish, Executive Director
Lancaster County Planning Department

Date: February 25, 2021

Re: Lancaster City Local Economic Revitalization Tax Assistance Act
(LERTA) District

GENERAL INFORMATION

LERTA was created as a way for local municipalities in Pennsylvania to foster redevelopment of deteriorated properties or areas of their municipality. LERTA forgives taxes on property improvements on a sliding scale for a period of up to 10 years. The property owner continues to pay taxes on the unimproved portion of the property. Property taxes are partially forgiven on property improvements with the amount forgiven reduced over the scheduled period.

The 2019 population of the City of Lancaster was 59,433, and the total number of taxable parcels at the end of 2020 was 17,815. The real estate tax revenues for 2021 will be approximately \$8.15 million in county taxes, \$32.76 million in municipal taxes, and \$58.91 million in 2020-2021 school district taxes. The three local taxing bodies, the municipality, the county, and the school district, are all asked to approve a LERTA designation. The three taxing bodies do not need to agree on the LERTA, and separate taxing bodies can apply LERTA without the others.

MUNICIPAL INFORMATION

To obtain tax relief for future improvements to areas located within the LERTA Investment Opportunity Area, the City of Lancaster and the School District of Lancaster have readopted their respective 2009 LERTA ordinances for an additional ten years, thus declaring these parcels to be deteriorated and eligible for LERTA. The ordinances were updated to include parcels formerly located within the Lancaster City Northwest Gateway Project Plan's Tax Increment Financing (TIF) district. The City recently decreased the area of the TIF district through resolutions of City Council, the School District of Lancaster, and the Redevelopment Authority of the City of Lancaster, making these areas eligible for other tax incentive programs, such as LERTA. The readopted City LERTA Ordinance seeks to encourage investments in new residential, commercial, and mixed-use development to the deteriorated area.



CONSISTENCY WITH COUNTY AND MUNICIPAL PLANS

The City of Lancaster's LERTA is consistent with and supportive of the overarching goals, or "Big Ideas," and policy priorities identified in places2040, Lancaster County's comprehensive plan. Specifically, the tax abatements provided through the LERTA program promote the Big Idea of Growing Responsibly and the policy recommendation of prioritizing redevelopment and infill in Urban Growth Areas. The City of Lancaster is located within the Central Lancaster County Urban Growth Area. Within the context of growing responsibly, and concentrating growth in developed areas, places2040 encourages the creation of incentives for developers to convert underutilized properties to new uses and leveraging prior investment by building in areas served by water, sewer, and transportation networks.

The amendment is also in conformance with the goals and objectives set forth in the 2007 regional comprehensive plan, Growing Together: A Comprehensive Plan for Central Lancaster County, Pennsylvania. The City's LERTA furthers the plan's Land Use – Community Character goal of nurturing attractive, safe, walkable neighborhoods and enhancing the unique character of the City through the development of incentives that encourage neighborhood revitalization.

RECOMMENDATION

Based upon this review, Staff recommends that the Board of Commissioners adopt the redefined boundaries of the Lancaster City Northwest Gateway Project planned Tax Increment Financing District. It is further recommended that the Board of Commissioners adopt the proposed LERTA.

SWS/AWR

January 15, 2020

Christina Hausner, Esquire
Solicitor, County of Lancaster
150 N. Queen St., Suite 714
Lancaster, PA 17603

Re: LERTA Legislation for the City of Lancaster and School District of Lancaster

Dear Christina:

Pursuant to our previous discussions, I am forwarding to you the signed Ordinance of the City of Lancaster and the signed Resolution of the School District of Lancaster, re-adopting LERTA for an additional ten years. On behalf of both the City and the School District, I respectfully request that you ask the County Commissioners to adopt similar legislation.

If I can be of any assistance in moving the County's potential resolution on this matter forward, kindly let me know.

Thank you for your continued cooperation and assistance in this matter.

Very truly yours,


Barry N. Handwerger

BNH/blb
Enclosure

e-mail: Chausner@co.lancaster.pa.us

FILE OF THE CITY CLERK

ADMINISTRATION ORDINANCE NO. 20 - 2019

ADMINISTRATION BILL NO. 20 - 2019

INTRODUCED - DECEMBER 10, 2019

ADOPTED BY COUNCIL - DECEMBER 17, 2019

AN ORDINANCE PROVIDING FOR TAX EXEMPTION FOR CERTAIN IMPROVEMENTS TO DETERIORATED PROPERTY (RESIDENTIAL), DETERIORATED PROPERTY (COMMERCIAL), DETERIORATED PROPERTY MIXED USE AND NEW CONSTRUCTION OF RESIDENTIAL STRUCTURES IN DETERIORATED AREAS PURSUANT TO PENNSYLVANIA ACTS NO. 42 OF 1977 AND 76 OF 1977, DEFINING CERTAIN EXEMPT PROPERTY, PROVIDING FOR AN EXEMPTION PERIOD, AND ESTABLISHING A SCHEDULE OF PERCENTAGE EXEMPTION FOR THAT TIME PERIOD.

WHEREAS, by Ordinance No. 4-1978, the City of Lancaster adopted a Tax Abatement Ordinance, pursuant to Pennsylvania Acts No. 42 of 1977 and No. 76 of 1977, that provided for a termination date of July 19, 1982, and

WHEREAS, by Ordinance No. 7, 1982, as amended by Ordinance No. 1-1983, the City of Lancaster adopted a second Tax Abatement ordinance effective July 20, 1982 with a termination date of July 19, 1986; and

WHEREAS, by Ordinance No. 14-1986, the City of Lancaster adopted a third Tax Abatement Ordinance effective July 20, 1986 with a termination date of July 19, 1990; and

WHEREAS, by Ordinance No. 5-1990, the City of Lancaster adopted a fourth Tax Abatement Ordinance effective July 20, 1990 with a termination date of July 19, 1994; and

WHEREAS, by Ordinance No. 15-1996, the City of Lancaster adopted a fifth Tax Abatement Ordinance effective January 2, 1997 with a termination date of January 2, 2000; and

WHEREAS, by Ordinance No. 14-1999, the City of Lancaster adopted a sixth Tax Abatement Ordinance effective January 17, 2000 with a termination date of January 16, 2005; and

WHEREAS, by Ordinance No. 30 - 2004, the City of Lancaster adopted a seventh Tax Abatement Ordinance effective January 21, 2006 with a termination date of January 20, 2010; and

WHEREAS, by Ordinance No. 15-2009, the City of Lancaster adopted an eighth Tax Abatement Ordinance effective December 8, 2009 with a termination date of December 7, 2019; and

WHEREAS, there continues to remain deteriorated residential, industrial, commercial and other business property within the City of Lancaster, Lancaster County, Pennsylvania, the revitalization of which could benefit from the enactment of a Tax Abatement Ordinance; and

WHEREAS, The Planning Commission of the City of Lancaster reviewed the boundaries of the deteriorated areas within the City of Lancaster and recommended the adoption of the Tax Abatement Ordinance by the Board of County Commissioners of Lancaster County incorporating such boundaries as follows:

BEGINNING at a point, the northwest corner of the former four-square mile city boundary line; thence extending in a southerly and easterly direction along same to a point in Lancaster County Central Park; thence continuing in an easterly direction to the northeast corner of the Lancaster Township island of land located in Conestoga Creek Park; thence extending in a southerly direction along same to a point in south Duke Street; thence extending in an easterly direction along South Duke Street to a point, said point being the city boundary; thence extending in an easterly direction along the city boundary along and through Conestoga Gardens, Conestoga Landing and Fairfield Acres to a point, said point being the southern boundary line of the C-2 Commercial Zoning District adjacent to Lincoln Highway East; thence continuing in a westerly direction along the aforesaid city boundary to a point, said point being the Conestoga Rivera and eastern city boundary line; thence extending in a northerly and easterly direction along said line to a point in Pitney Road; thence northeast on Pitney Road to Route 30; thence in a westerly direction along the city boundary to a point on Pleasure Road, thence southeast on Pleasure Road to PA Route 23; thence south on PA Route 23 to the northern right-of-way of property of Consolidated Rail Corporation; thence in a westerly direction along the same to New Holland Avenue; thence in a westerly direction along the city boundary to a point, the northern property line of Norfolk Southern Railway Company and Stadium Road extended; thence extending westwardly along lands of Norfolk Southern to a point; the eastern property line of 1147 Lititz Pike (Stockyard Inn property); thence extending in a northerly direction along same to a point, the intersection of Marshall Avenue and the city boundary; thence west along Marshall Avenue and extending in a westerly direction along the city boundary to a point, said point being the intersection of West End Avenue and lands of Consolidated Rail Corporation; thence in a westerly direction along same to Dillerville Road; thence southwest on Dillerville Road to a point, thence in a southeasterly direction along the lands of Consolidated Rail Corporation to a point; thence in a southwesterly direction along the city boundary line to a point, the place of **BEGINNING**, and excluding all municipal islands of Lancaster Township and Manheim Township land within same; and

WHEREAS, the City therefore, does hereby enact such a ninth Tax Abatement Ordinance upon the terms and conditions contained herein.

NOW, THEREFORE, BE IT ORDAINED. By the Council of the City of Lancaster, Lancaster, Pennsylvania, and it is hereby ordained by the authority of the same as follows:

Section 1. Definitions

- A. "Deteriorated Property Commercial" means any industrial, commercial or other business property owned by an individual, association or corporation, and located in an Investment Opportunity Area, as hereinafter defined, 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. "Deteriorated Property Mixed Use" means any industrial, commercial, residential or other business property owned by an individual, association, or corporation which currently houses one or more of the following uses: residential, commercial, cultural, light industrial, or other miscellaneous use; and is located in an Investment Opportunity Area, as hereinafter defined, 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 regulation.
- C. "Deteriorated Property Residential" means a Dwelling Unit located in an Investment Opportunity Area, as hereinafter defined, or a Dwelling Unit which has been or upon request is certified by a health, housing or building inspection agency as unfit for human habitation for rent withholding, or other health or welfare purposes, or has been the subject of an order by such an agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- D. "Dwelling Unit" means a house, double house or duplex, townhouse or row house, apartment, condominium or any building intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or other cooking equipment for the exclusive use of the occupant or occupants.
- E. "Improvement" means repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property, either commercial or residential, so that its assessed value increases more than \$25,000, and one of the following: 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; or is new residential construction in an Investment Opportunity Area. Ordinary upkeep and maintenance shall not be deemed an Improvement.
- F. "Residential Construction" means the building or erection of Dwelling Units, as defined above, upon vacant land or land specifically prepared to receive such structures.
- G. "Investment Opportunity Area" means the areas described above within the City of Lancaster determined by the County of Lancaster to be eligible for tax exemption under Act 76 of 1977 ("Local Economic Revitalization Tax Assistance Act") and Act 42 of 1977 ("Improvement of Deteriorating Real Property or Areas Tax Exemption Act").

Section 2. Exemption

- A. There is hereby exempted from all real property taxation assessed by the City of Lancaster the assessed valuation of:
 - 1. Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use and/or Deteriorated Property Residential.

2. Improvement to any residential, commercial or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential, provided said Improvements are constructed with an Investment Opportunity Area.
 3. New Residential Construction built in any Investment Opportunity Area.
- B. The exemption authorized by Subsection A.1. and A.2. of this Section 2 shall be in the amounts and in accordance with the provisions and limitations herein provided.

Section 3. Maximum Exemption

- A. The exemption from real estate property taxes assessed by the City of Lancaster shall be as follows:
1. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Commercial;
 2. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Mixed Use;
 3. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Residential;
 4. To that portion of the additional assessment attributable to the actual cost of Improvement to any residential, commercial or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential, provided said Improvements are constructed within an Investment Opportunity Area; and/or
 5. To the assessment valuation attributable to the actual cost of new Residential Construction within an Investment Opportunity Area.
- B. The date of Improvement shall be the date of issuance of the building permit, improvement record or other required notification of construction.
- C. In all cases the exemption from taxes shall be limited to that portion of the additional assessment attributable to the Improvement or new Residential Construction, as the case may be, and for which a separate assessment has been made by the County Board of Assessment Appeals and for which an exemption has been separately requested. No tax exemptions shall be granted if the property owner does not secure the necessary and proper permits prior to making an Improvement of the property. No tax exemption shall be granted if the property as completed does not comply with the minimum standards of the Housing and Building Codes of the City of Lancaster.
- D. In any case, after the effective date of this Ordinance where Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential is damaged, destroyed or demolished, by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of said damage,

destruction or demolition, the exemption from real property taxation, authorized by this Ordinance shall be limited to that portion of new assessment attributable to the actual cost of Improvement or Residential Construction that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property.

Section 4. Exemption Schedule

- A. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Residential (excluding new Residential Construction in an Investment Opportunity Area) shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	80%
4th year	70%
5th year	60%
6th year	50%
7th year	40%
8th year	30%
9th year	20%
10th year	10%

After the tenth year the exemption shall terminate.

- B. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use or property which was Deteriorated Property Commercial or Deteriorated Property Residential at the time of application for a building permit, but as a result of Improvement will be converted to a Mixed Use Property, combining residential and commercial uses, shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%
6th year	30%
7th year	15%

After the seventh year the exemption shall terminate.

- C. A property owner or developer building new residential construction may choose at the time of application for a building permit one of the following schedules of Real Estate taxes to be

exempted for new Residential Construction of Dwelling Units in an Investment Opportunity Area.

1. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%
6th year	30%
7th year	15%

2. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year shall be based upon the new residential construction achieving one or more levels of certification under the International Construction Code 700-2008 National Green Building Standard. The City of Lancaster shall require verification of the certification level achieved prior to obtaining an exemption. To obtain a three year exemption, all Dwelling Units must achieve a Bronze Certification. To obtain a four year exemption, all Dwelling Units must achieve a Silver Certification. To obtain a five year exemption all Dwelling Units must achieve a Gold Certification.

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	100%
3rd year	100%
4th year	100%
5th year	100%

Depending upon the Green Building Standard Certification achieved, the exemption shall terminate on the third, fourth or fifth year.

- D. 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.
- E. The exemption from taxes hereunder shall be forfeited by the applicant and/or any subsequent owner of the real estate for failure to pay nonexempt real estate taxes by their due date, i.e. the last date upon which taxes may be paid without penalty. Upon receipt of notice of nonpayment of nonexempt real estate taxes, the Chief Building Code Official shall direct the City Treasurer to discontinue the exemption provided for hereunder.

- F. If an eligible property is granted tax exemption pursuant to this Ordinance, the Improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

Section 5. Procedure for Obtaining Exemption

- A. Any person desiring tax exemption pursuant to this Ordinance should apply to the City of Lancaster at the time that a building permit is secured for construction of Improvement or new residential construction, as the case may be. The application must be in writing upon forms specified by the City setting forth the following information:

1. The date of the Building Permit was issued for said Improvement;
2. The location of the property to be Improved;
3. The nature of the property to be Improved;
4. The type of Improvement (commercial, mixed use, or residential);
5. The summary of the plan of the Improvement;
6. The cost of the Improvement;
7. Whether the property has been condemned by any governmental body for non-compliance with the laws or Ordinances;
8. The property has been inspected and verified by the Bureau of Code Compliance and Inspections, or its successor, and such additional information as the City may require.

There shall be on the application form for a building permit, the following notice:

"Notice to Taxpayer." By Ordinance No. 15 of 2009 you may be entitled to exemption from tax on your contemplated improvement by reassessment. An application for exemption may be secured from the Bureau of Code Compliance and Inspections or other properly designated official of the City of Lancaster and must be filed at the time the building permit is secured."

- B. A copy of the exemption request shall be forwarded to the County Board of Assessment Appeals by the City's Chief Building Code Official. The Board shall determine whether the exemption shall be granted and shall, upon completion of the Improvement or new residential construction, and notification from the City Building Official that the improvement and new residential construction comply with all applicable Building and Housing Codes, assess separately the Improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance and notify the taxpayer and the local taxing authorities of the reassessments and amounts of the assessment eligible for exemption. In the case of new Residential Construction, the Board shall assess separately the Dwelling Unit and the land upon which the new Residential Construction stands and shall otherwise perform its duties as above provided for construction of Improvement to residential, mixed use and commercial properties.
- C. The cost of Improvement to commercial properties and mixed use properties or costs of Improvement or construction per Dwelling Unit of residential properties, as the case may be,

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 Ordinance, if any, shall not apply to requests initiated prior to their adoption.

Section 6. Exclusion of Certain Properties

All properties located within any Tax Increment Financing Zone (TIF) which were not grandfathered and enrolled in that program shall be excluded from the exemption from taxes created under this Ordinance.

Section 7. Effective Date

This Ordinance shall become effective immediately as prescribed by law.

Section 8. Amendments

No amendments to this Ordinance shall be effective unless consented to by Ordinance or resolution of each local taxing authority who has consented to be bound by the terms of this Ordinance.

Section 9. Termination Date

This Ordinance shall automatically terminate in ten (10) years following the effective date hereof; provided, however, that any taxpayer who has received or applied for the exemption granted by this Ordinance prior to the expiration date herein provided, shall, if said exemption is granted, be entitled to the full exemption authorized herein.

Section 10. Severability

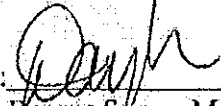
The provisions of this Ordinance are not severable, and if any section, sentence, clause, part or provision hereof shall be held to be illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the Court shall invalidate the entire Ordinance. It is hereby declared to be the intent of the City Council of the City of Lancaster, Lancaster County, Pennsylvania that this Ordinance would not have been enacted but for the inclusion of this section, sentence, clause, part or provision found to be illegal, invalid or unconstitutional.

Duly ordained and enacted this 17th day of December, 2019, by the City Council of the City of Lancaster.

ATTEST

CITY OF LANCASTER


Bernard W. Harris Jr., City Clerk

By: 
Danene Sorace, Mayor

**SCHOOL DISTRICT OF LANCASTER
LANCASTER COUNTY, PENNSYLVANIA
RESOLUTION**

A RESOLUTION PROVIDING FOR TAX EXEMPTION FOR CERTAIN IMPROVEMENTS TO DETERIORATED PROPERTY (RESIDENTIAL), DETERIORATED PROPERTY (COMMERCIAL), DETERIORATED PROPERTY MIXED USE AND NEW CONSTRUCTION OF RESIDENTIAL STRUCTURES IN DETERIORATED AREAS PURSUANT TO PENNSYLVANIA ACTS NO. 42 OF 1977 AND 76 OF 1977, DEFINING CERTAIN EXEMPT PROPERTY, PROVIDING FOR AN EXEMPTION PERIOD, AND ESTABLISHING A SCHEDULE OF PERCENTAGE EXEMPTION FOR THAT TIME PERIOD.

WHEREAS, by Resolution, the School District of Lancaster previously adopted a Tax Abatement Resolution, pursuant to Pennsylvania Acts No. 42 of 1977 and No. 76 of 1977, that provided for a termination date of December 31, 2019, and

WHEREAS, there continues to remain deteriorated residential, industrial, commercial and other business property within the City of Lancaster, Lancaster County, Pennsylvania, the revitalization of which could benefit from the enactment of a Tax Abatement Resolution; and

WHEREAS, The Planning Commission of the City of Lancaster reviewed the boundaries of the deteriorated areas within the City of Lancaster and recommended the adoption of the Tax Abatement Resolution by the Board of County Commissioners of Lancaster County incorporating such boundaries as follows:

BEGINNING at a point, the northwest corner of the former four-square mile city boundary line; thence extending in a southerly and easterly direction along same to a point in Lancaster County Central Park; thence continuing in an easterly direction to the northeast corner of the Lancaster Township island of land located in Conestoga Creek Park; thence extending in a southerly direction along same to a point in south Duke Street; thence extending in an easterly direction along South Duke Street to a point, said point being the city boundary; thence extending in an easterly direction along the city boundary along and through Conestoga Gardens, Conestoga Landing and Fairfield Acres to a point, said point being the southern boundary line of the C-2 Commercial Zoning District adjacent to Lincoln Highway East; thence continuing in a westerly direction along the aforesaid city boundary to a point, said point being the Conestoga Rivera and eastern city boundary line; thence extending in a northerly and easterly direction along said line to a point in Pitney Road; thence northeast on Pitney Road to Route 30; thence in a westerly direction along the city boundary to a point on Pleasure Road, thence southeast on Pleasure Road to PA Route 23; thence south on PA Route 23 to the northern right-of-way of property of Consolidated Rail Corporation; thence in a westerly direction along the same to New Holland Avenue; thence in a westerly direction along the city boundary to a point, the northern property line of Norfolk Southern Railway Company and Stadium Road extended; thence extending westwardly along lands of Norfolk Southern to a point; the eastern property line of 1147 Lititz Pike (Stockyard Inn property); thence extending in a northerly direction along same to a point, the intersection of Marshall Avenue and the city boundary; thence west along Marshall Avenue and extending in a westerly direction along the city boundary to a point, said

point being the intersection of West End Avenue and lands of Consolidated Rail Corporation; thence in a westerly direction along same to Dillerville Road; thence southwest on Dillerville Road to a point, thence in a southeasterly direction along the lands of Consolidated Rail Corporation to a point; thence in a southwesterly direction along the city boundary line to a point, the place of BEGINNING, and excluding all municipal islands of Lancaster Township and Manheim Township land within same; and

WHEREAS, the City of Lancaster and County of Lancaster will each adopt an Ordinance in support of a Tax Abatement Resolution; and

WHEREAS, the School District therefore, does hereby adopt the Tax Abatement Resolution upon the terms and conditions contained herein.

NOW, THEREFORE, BE IT RESOLVED by the Board of School Directors of School District of Lancaster, Lancaster, Pennsylvania, as follows:

Section 1. Definitions

- A. "Deteriorated Property Commercial" means any industrial, commercial or other business property owned by an individual, association or corporation, and located in an Investment Opportunity Area, as hereinafter defined, 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, Resolutions or regulations.
- B. "Deteriorated Property Mixed Use" means any industrial, commercial, residential or other business property owned by an individual, association, or corporation which currently houses one or more of the following uses: residential, commercial, cultural, light industrial, or other miscellaneous use; and is located in an Investment Opportunity Area, as hereinafter defined, 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, Resolutions, or regulation.
- C. "Deteriorated Property Residential" means a Dwelling Unit located in an Investment Opportunity Area, as hereinafter defined, or a Dwelling Unit which has been or upon request is certified by a health, housing or building inspection agency as unfit for human habitation for rent withholding, or other health or welfare purposes, or has been the subject of an order by such an agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, Resolutions or regulations.
- D. "Dwelling Unit" means a house, double house or duplex, townhouse or row house, apartment, condominium or any building intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or other cooking equipment for the exclusive use of the occupant or occupants.
- E. "Improvement" means repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property, either commercial or residential, so that its assessed value increases more than \$25,000, and one of the following: it becomes habitable or attains higher standards of safety, health, economic

use or amenity; or is brought into compliance with laws, Resolutions or regulations governing such standards; or is new residential construction in an Investment Opportunity Area. Ordinary upkeep and maintenance shall not be deemed an Improvement.

- F. "Residential Construction" means the building or erection of Dwelling Units, as defined above, upon vacant land or land specifically prepared to receive such structures.
- G. "Investment Opportunity Area" means the areas described above within the City of Lancaster determined by the County of Lancaster to be eligible for tax exemption under Act 76 of 1977 ("Local Economic Revitalization Tax Assistance Act") and Act 42 of 1977 ("Improvement of Deteriorating Real Property or Areas Tax Exemption Act").

Section 2. Exemption

- A. There is hereby exempted from all real property taxation assessed by School District of Lancaster the assessed valuation of:
1. Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use and/or Deteriorated Property Residential.
 2. Improvement to any residential, commercial or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential, provided said Improvements are constructed with an Investment Opportunity Area.
 3. New Residential Construction built in any Investment Opportunity Area.
- B. The exemption authorized by Subsection A.1. and A.2. of this Section 2 shall be in the amounts and in accordance with the provisions and limitations herein provided.

Section 3. Maximum Exemption

- A. The exemption from real estate property taxes assessed by School District of Lancaster shall be as follows:
1. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Commercial;
 2. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Mixed Use;
 3. To that portion of the additional assessment attributable to the actual cost of Improvement to Deteriorated Property Residential;
 4. To that portion of the additional assessment attributable to the actual cost of Improvement to any residential, commercial or mixed use properties, without regard to whether such properties qualify as Deteriorated Property Commercial, Deteriorated

Property Mixed Use or Deteriorated Property Residential, provided said Improvements are constructed within an Investment Opportunity Area; and/or

5. To the assessment valuation attributable to the actual cost of new Residential Construction within an Investment Opportunity Area.
- B. The date of Improvement shall be the date of issuance of the building permit, improvement record or other required notification of construction.
- C. In all cases the exemption from taxes shall be limited to that portion of the additional assessment attributable to the Improvement or new Residential Construction, as the case may be, and for which a separate assessment has been made by the County Board of Assessment Appeals and for which an exemption has been separately requested. No tax exemptions shall be granted if the property owner does not secure the necessary and proper permits prior to making an Improvement of the property. No tax exemption shall be granted if the property as completed does not comply with the minimum standards of the Housing and Building Codes of the City of Lancaster.
- D. In any case, after the effective date of this Resolution where Deteriorated Property Commercial, Deteriorated Property Mixed Use or Deteriorated Property Residential is damaged, destroyed or demolished, by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of said damage, destruction or demolition, the exemption from real property taxation, authorized by this Resolution shall be limited to that portion of new assessment attributable to the actual cost of Improvement or Residential Construction that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property.

Section 4. Exemption Schedule

- A. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Residential (excluding new Residential Construction in an Investment Opportunity Area) shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	80%
4th year	70%
5th year	60%
6th year	50%
7th year	40%
8th year	30%
9th year	20%
10th year	10%

After the tenth year the exemption shall terminate.

- B. The schedule of Real Estate taxes to be exempted for Improvement to Deteriorated Property Commercial, Deteriorated Property Mixed Use or property which was Deteriorated Property Commercial or Deteriorated Property Residential at the time of application for a building permit, but as a result of Improvement will be converted to a Mixed Use Property, combining residential and commercial uses, shall be in accordance with the below portion of Improvement to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%
6th year	30%
7th year	15%

After the seventh year the exemption shall terminate.

- C. A property owner or developer building new residential construction may choose at the time of application for a building permit one of the following schedules of Real Estate taxes to be exempted for new Residential Construction of Dwelling Units in an Investment Opportunity Area.

1. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year:

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	90%
3rd year	75%
4th year	60%
5th year	45%
6th year	30%
7th year	15%

2. A Schedule of Real Estate taxes to be exempted in accordance with the below portion of new Residential Construction of residential Dwelling Units to be exempted each year shall be based upon the new residential construction achieving one or more levels of certification under the International Construction Code 700-2008 National Green Building Standard. School District of Lancaster shall require verification of the certification level achieved prior to obtaining an exemption. To obtain a three year exemption, all Dwelling Units must achieve a Bronze Certification. To obtain a four year exemption, all Dwelling Units must achieve a Silver Certification. To obtain a five year exemption all Dwelling Units must achieve a Gold Certification.

<u>Length</u>	<u>Portion</u>
1st year	100%
2nd year	100%
3rd year	100%
4th year	100%
5th year	100%

Depending upon the Green Building Standard Certification achieved, the exemption shall terminate on the third, fourth or fifth year.

- D. 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.
- E. The exemption from taxes hereunder shall be forfeited by the applicant and/or any subsequent owner of the real estate for failure to pay nonexempt real estate taxes by their due date, i.e. the last date upon which taxes may be paid without penalty. Upon receipt of notice of nonpayment of nonexempt real estate taxes, the Chief Building Code Official shall direct the City Treasurer to discontinue the exemption provided for hereunder.
- F. If an eligible property is granted tax exemption pursuant to this Resolution, the Improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

Section 5. Procedure for Obtaining Exemption

- A. Any person desiring tax exemption pursuant to this Resolution should be deemed to have made application to the School District by completing the City of Lancaster's application for tax exemption at the time the building permit is secured for construction of the Improvement or new residential construction, as the case may be. The information to be provided by the person shall be in accordance with the provisions of Section 5 of the City of Lancaster's Ordinance No. ____ of 2019, as that Ordinance may be amended from time to time.
- B. A copy of the exemption request shall be forwarded to the County Board of Assessment Appeals by the City's Chief Building Code Official. The Board shall determine whether the exemption shall be granted and shall, upon completion of the Improvement or new residential construction, and notification from the City Building Official that the improvement and new residential construction comply with all applicable Building and Housing Codes, assess separately the Improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Resolution and notify the taxpayer and the local taxing authorities of the reassessments and amounts of the assessment eligible for exemption. In the case of new Residential Construction, the Board shall assess separately the Dwelling Unit and the land upon which the new Residential Construction stands and shall otherwise perform its duties as above

provided for construction of Improvement to residential, mixed use and commercial properties.

- C. The cost of Improvement to commercial properties and missed use properties or costs of Improvement or construction per Dwelling Unit of residential properties, as the case may be, 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 requests initiated prior to their adoption.

Section 6. Exclusion of Certain Properties

All properties located within any Tax Increment Financing Zone (TIF) which were not grandfathered and enrolled in that program shall be excluded from the exemption from taxes created under this Resolution.

Section 7. Effective Date

This Resolution shall become effective immediately as prescribed by law.

Section 8. Amendments

No amendments to this Resolution shall be effective unless consented to by Resolution or resolution of each local taxing authority who has consented to be bound by the terms of this Resolution.

Section 9. Termination Date

This Resolution shall automatically terminate in ten (10) years following the effective date hereof; provided, however, that any taxpayer who has received or applied for the exemption granted by this Resolution prior to the expiration date herein provided, shall, if said exemption is granted, be entitled to the full exemption authorized herein.

Section 10. Severability

The provisions of this Resolution are not severable, and if any section, sentence, clause, part or provision hereof shall be held to be illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the Court shall invalidate the entire Resolution. It is hereby declared to be the intent of the Board of School Directors of the School District of Lancaster, Lancaster County, Pennsylvania that this Resolution would not have been enacted but for the inclusion of this section, sentence, clause, part or provision found to be illegal, invalid or unconstitutional.

Duly adopted, this 17th day of December, 2019, by the Board of School Directors of the School District of Lancaster.

School District of Lancaster

By: Frank Carr
President Dr. Edie L. Gallagher

ATTEST;

Mary E. Cunningham
Secretary Mary E. Cunningham