

## RESOLUTION

Resolution of the County of Allegheny providing for a program of temporary exemption from county real property taxes for improvements, including repairs, construction, or reconstruction, made on industrial, commercial or business property in a deteriorated area in the Township of Findlay, County of Allegheny County, Commonwealth of Pennsylvania, pursuant to the Local Economic Revitalization Assistance Act, Pa. Stat. Ann. Tit. 72 §4722 et seq.

**WHEREAS**, The Local Economic Revitalization Assistance Act ("LERTA"), Pa. Stat. Ann. Tit. 72 §4722 et seq., authorizes local taxing authorities to exempt from real estate taxation, for specific periods, the assessed valuation of improvements to deteriorated industrial, commercial and other business property; and

**WHEREAS**, the Township Board of Supervisors of the Township of Findlay ("Township") conducted a public hearing to determine and designate the geographic boundaries of a deteriorated area; and

**WHEREAS** the Township Board of Supervisors and the Board of Directors ("Directors") of the West Allegheny School District ("School District") have established the boundaries of the deteriorated area as more specifically set forth in Attachment "A" hereto (hereinafter the "Deteriorated Area") and adopted the temporary exemption program, and;

**WHEREAS**, the Township of Findlay has requested the County of Allegheny to enact similar legislation; and

**WHEREAS**, the County Council finds that the implementation of a temporary tax exemption program in certain designated deteriorated areas would contribute to the general welfare of the community by spurring economic activity and promoting improvement in the area's housing stock and business and commercial property.

***Be it resolved by the Council of Allegheny County as follows:***

### ***Section 1. Incorporation of Preamble***

The provisions set forth in the preamble to this Resolution are incorporated by reference in their entirety herein.

### ***Section 2. Deteriorated Area***

The areas designated by the Township and School District set forth in Attachment "A" located within the Township constitute the Deteriorated Area.

### **Section 3. Exemption**

(a) Any property owner who does not have a tax delinquency on any property located within the County undertaking a project which is qualified as a construction or reconstruction project may apply for and receive from the County an exemption from County real property taxes due to the increased or additional assessed valuation attributable to construction or reconstruction, in the amounts and in accordance with the provisions and limitations set forth in this Resolution. The exemption from County real estate taxes shall be specifically limited to the additional assessed valuation attributable to the actual costs of the construction or reconstruction to the Property within the deteriorated area. Appeals from the amount of increased assessed valuation attributable to the actual costs of construction or reconstruction of the property within the Deteriorated Areas may be taken by the taxpayer or any local taxing authority as provided by the Second Class County Assessment Law, 72 P.S. §5452.1 et seq. or other applicable law or ordinance.

(b) No exemption from taxation is granted other than as set forth in subsection (a) above.

(c) Any property with a Tax Delinquency is not eligible for the relief set forth in this Resolution.

### **Section 4. Exemption Schedule**

Any property owner, whose property is located within the Deteriorated Area set forth in Section 2 and who makes construction, reconstruction or improvements to such property, may apply for and receive from the County an exemption from County real property taxes due to the increased or additional tax assessment attributable to the construction, reconstruction or improvements made, in the amounts and in accordance with the provisions and limitation set forth in this Resolution.

The exemption from County real estate taxes granted for construction, reconstruction or improvements to property within the Deteriorated Area described in Section 2 shall be in accordance with the following conditions and schedule:

(a)	PHASE I	PHASE II
Year One:	100% exemption	Year One: 100% exemption
Year Two:	100% exemption	Year Two: 100% exemption
Year Three:	100% exemption	Year Three: 100% exemption
Year Four:	0% exemption	Year Four: 0% exemption

(b) There is no exemption granted on the assessed valuation attributable to land.

(c) There is no exemption granted if the improvements are not completed by the end of the third calendar year following the year the initial building permit was issued.

(d) There is no exemption granted, and any existing exemption shall be permanently revoked, if there exists any tax delinquency with respect to the property or any other property owned in the County by the property owner.

## **Section 5. Procedure For Obtaining Exemption**

(a) At the time that a property owner secures a building permit for construction use, the property owner desiring the temporary real estate tax exemption pursuant to this Resolution shall file a request in writing for exemption on a form proscribed by the County. The property owner shall file the form with the Allegheny County Board of Property Assessment ("Board").

(b) The Property Owner must certify on the form provided the following information:

1. Name and address of property owner.
2. Lot and block number of the property to continue the construction.
3. The initial assessed valuation of the property.
4. The current year County taxes on the property.
5. The date the building permit was issued for the improvements or construction.
6. The summary of the plan of construction, plan of improvement or reconstruction.
7. The anticipated date of completion.
8. The actual costs of construction, reconstruction or the actual costs of improvement.
9. A statement indicating that there is not a Tax Delinquency on the property.
10. Such other information as may be necessary to process such application for temporary exemption.

(c) The exemption request shall be filed by the Property Owner with the Board no later than one hundred-eighty (180) days of the date after when the building permit is issued. Failure to submit such exemption request within this time period shall give the County the right to deny any exemption claimed pursuant to this Resolution for the initial tax year after completion of the construction or improvement, thereby limiting the length of the schedule of taxes exempted to less than the three (3) year period established under this Resolution.

(d) When the construction, reconstruction or improvement has been completed, the Property Owner shall notify the Board in writing. Such notice must occur within ninety (90) days of completion. Failure to submit such exemption request within this time period shall give the County the right to deny any exemption claimed pursuant to this Resolution for the initial tax year after completion of the construction or improvement, thereby limiting the length of the schedule of taxes exempted to less than the three (3) year period established under this Resolution. The notice of completion shall include the following information:

1. Name and address of property owner.
2. Lot and block number of the property for which the exemption is sought.
3. The date that the construction, reconstruction or improvement was completed.
4. Any modification to the plan of construction or reconstruction as previously submitted.
5. The final, adjusted actual costs of construction, reconstruction or improvement.

(e) The Board shall, after notice in writing and with prior physical inspection, assess the property to determine the valuation attributable to the construction or improvement eligible for tax exemption under this Resolution.

(f) The Board shall provide to the County and the Property Owner with the following information in writing:

1. The assessed valuation of the property prior to construction or improvement.
2. The increase in assessed valuation attributed to the construction or improvement.
3. The amount of assessed valuation increase eligible for tax exemption.

The Treasurer or collector of real estate taxes for the County shall then exonerate that assessed valuation increase and refund the amount of taxes attributable to the exemption in accordance with the exemption schedule. The Treasurer, however, shall not exonerate taxes if there exists any Tax Delinquency with respect to the property for which the exemption is sought or any property in the County owned by the Property Owner.

(g) Appeals from the valuation and the amount eligible for exemption may be taken by the taxpayer or any local taxing authority as provided by the Second Class County Assessment Law, 72 P.S. §5452.1 et seq. or other applicable law or ordinance.

### ***Section 6. Transferability***

The exemption from taxes authorized by this Resolution shall be upon the property exempted and shall not terminate upon the sale, exchange or other alienation of such property unless otherwise provided.

### ***Section 7. Intergovernmental Cooperation Agreement***

If required, the proper officials of the County are hereby authorized to enter into an intergovernmental cooperation agreement pursuant to the Intergovernmental Cooperation Act, Pa. Cons. Stat. Ann. Tit. 53, §2301, et seq., with the Borough and the School District to implement the exemption from County real property taxation established under this Resolution. The intergovernmental cooperation agreement shall be subject to review and approval as to form by the County Solicitor.

### ***Section 8. Rules and Regulations***

The County Manager and the Board are authorized to adopt rules and regulations, if necessary, to implement this Resolution.

### ***Section 9. Term***

This Resolution shall enter into effect immediately following its adoption. The provisions of this Resolution shall apply to all applications filed from and after the effective date hereof and until such time as the right to obtain the aforesaid exemptions created hereby are terminated by the County. The cost of 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 of this Resolution, if any, shall not apply to requests initiated prior to its adoption.

**Section 10. Severability**

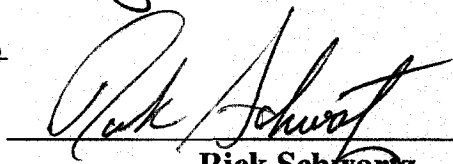
*If any provision of this Resolution shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Resolution which shall be in full force and effect.*

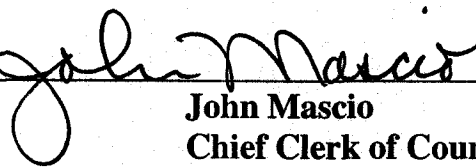
**Section 11. Repealer**

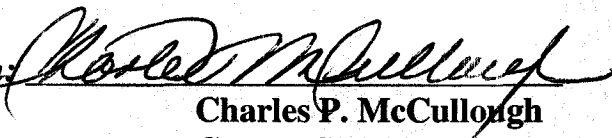
*Any Resolution or Ordinance or part thereof conflicting with the provisions of this Resolution is hereby repealed so far as the same affects this Resolution.*

Enacted in Council, this 26<sup>th</sup> day of August, 2003

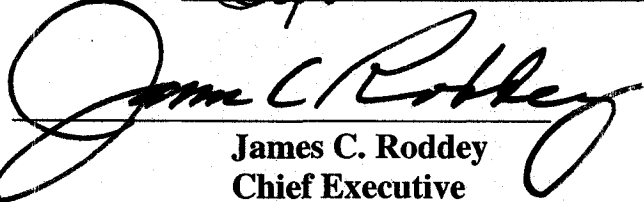
Council Agenda No. 1261-03

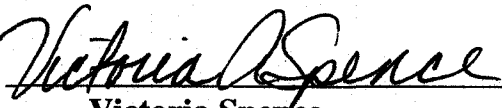
  
Rick Schwartz  
President of Council

Attest:   
John Mascio  
Chief Clerk of Council

Approved as to form:   
Charles P. McCullough  
County Solicitor

Chief Executive Office September 2, 2003

Approved:   
James C. Roddey  
Chief Executive

Attest:   
Victoria Spence  
Executive's Secretary

Attachment "A"

DESCRIPTION OF DETERIORATED AREA

All that certain lot or piece of ground situated in the Township of Findlay, County of Allegheny, and Commonwealth of Pennsylvania, being submitted with Allegheny County Airport Authority's application for final development for Dick's Sporting Goods office complex along Industry Drive Extension and will be filed with the Allegheny County Office of Property Assessment. Parcel contains 50 acres.

RECEIVED

AUG 14 2003

MEMORANDUM

COUNTY COUNCIL

OFFICE OF THE COUNTY MANAGER

TO: John Mascio  
Chief Clerk

FROM: Robert B. Webb *RBW*  
County Manager

DATE: August 14, 2003

RE: Requesting County Council Approval

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Please put on the next agenda for County Council approval.

Thank you.

### **Findlay Township – Request for County Participation in 3 Year LERTA**

- Findlay has requested that the County participate with the Township and West Allegheny School District in the implementation LERTA for the Dick's Sporting Goods site along Industry Drive.
- Both taxing bodies have approved participation in the use of these abatement programs.
- The exemption schedule is for 3 years at 100% on the improvements made to the site. The exemption is granted for two phases of construction, for three years each.
- Therefore, for this three year period, only the land of the designated parcel will be taxable.