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THE BOARD OF COMMISSIONERS
OF THE COUNTY OF DAUPHIN
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 3 - 2016

AN ORDINANCE PROVIDING DEFINITIONS APPLICABLE TO THE ABATEMENT OF CERTAIN REAL PROPERTY TAXES; ESTABLISHING EXEMPTION SCHEDULES ABATEMENT OF SAID REAL PROPERTY TAXES; ESTABLISHING PROCEDURES FOR NOTICE TO TAXPAYERS AND FOR IMPLEMENTING THE ABATEMENT OF SAID REAL PROPERTY TAXES; ESTABLISHING THE BOUNDARIES OF DETERIORATING AREAS FOR THE PURPOSES OF ABATEMENT OF SAID REAL PROPERTY TAXES; PROVIDING FOR TAX EXEMPTION FOR A PERIOD OF TEN YEARS AFTER COMPLETION OF CONSTRUCTION; AND FURTHER PROVIDING FOR THE CONTINGENCY OF THIS ORDINANCE ON CONCURRING LEGISLATION BY THE UPPER DAUPHIN SCHOOL DISTRICT AND THE BOROUGH OF LYKENS

WHEREAS, on August 5, 1977, Act No. 42 of 1977 (72 P.S. 4711-101 et seq.) authorizing the exemption from property tax of certain improvements to deteriorated properties and the assessed valuation of new construction within designated deteriorated areas was duly approved by the Governor of the Commonwealth of Pennsylvania and became effective on October 6, 1977; and

WHEREAS, the Commissioners of Dauphin County held one public hearing to determine the boundaries of certain deteriorated areas in the Borough of Lykens; and

WHEREAS, the Commissioners of Dauphin County determined a deteriorated area in the Borough of Lykens, being the area designated herein.

NOW, THEREFORE, be it ordained by the Commissioners of Dauphin County, and it is hereby ordained by authority of the same, as follows:

SECTION 1. DEFINITIONS

(a) "BUSINESS IMPROVEMENT" – means repair, new construction or reconstruction of any business property, including alterations and additions, having the effect of

rehabilitating a deteriorated business property including residential rental property so that it becomes habitable or attains higher standards of health, economic use or amenity, or is being brought into compliance with laws, ordinances or regulations governing such standards; however, ordinary upkeep and maintenance shall not be deemed a business improvement. New construction or erection of a structure as business property, including residential rental property, upon vacant land or land prepared to receive such structure within a designated deteriorated area shall be deemed a business improvement.

(b) "BUSINESS PROPERTY" – means any industrial, commercial or other business property owned by an individual, association, corporation, or other entity and includes, but is not limited to any portion of a property utilized for industrial, commercial or other business use and shall include any property which has both residential and business uses or residential rental property.

(c) "DETERIORATING AREA" – means an area within the corporate limits of the Borough or Lykens which the Commissioners of Dauphin County, pursuant to a public hearing, determined to meet one or more criteria for the designation of such areas as set forth in Pennsylvania Act No. 76 of 1977, as amended (72 P.S. §4722 et seq.).

SECTION 2. EXEMPTION SCHEDULES

(a) In each deteriorated area so designated as provided herein, business improvements shall be totally exempted from County real property taxes for a period of ten (10) years from completion of construction. The exemption is limited to the additional assessment valuation attributable to the actual costs of new construction or improvements to the property but the value of the new construction or improvements shall be one hundred percent (100%) exempt.

- (i) The exemption from real property taxes granted pursuant to the provisions hereof shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.
- (ii) If an eligible property is granted a tax exemption pursuant to the provisions hereof, the improvements shall not during the exemption period be considered as a factor in assessing other properties.
- (iii) In the event of reassessment by the County, City or School District, tax abatement shall be applied to any new assessment so long as the tax abatement period for the property in question has not extinguished. This application is to ensure that each property affected by tax abatement receives the same percentage of tax benefits before and after assessment.

SECTION 3. NOTIFICATION PROCEDURES

- (a) There shall be placed on the application form for buildings and alteration permits the following:

NOTICE TO TAXPAYERS

Under the provisions of Ordinance No. ____-2016 of the County of Dauphin, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the Borough of Lykens and must be filed with the Borough of Lykens at the time a building or alteration permit is secured.

(b) At the time a building or alteration permit is secured for business improvement for which an exemption is requested, the taxpayer shall apply to the Borough of Lykens or any successor agency thereto for the exemption provided herein. Request for the exemption must be made in writing, certified in full on a form prescribed by the Borough of Lykens, setting forth the following information:

- (i) the date the building or alteration permit was issued for said improvement;
- (ii) the type of improvements;
- (iii) the summary of the plan of the improvement;
- (iv) the cost of the improvement;
- (v) that the property has been inspected and verified by the Borough or Lykens; and
- (vi) such additional information as may be required by the Borough of Lykens for the purpose of implementing the provisions hereof.

(c) Pursuant to compliance with the procedures specified herein, the Manager of the Borough of Lykens shall forward a copy of each exemption request to the Dauphin County Assessor of Taxes.

(d) Upon completion of the residential or business improvement, the taxpayer shall so notify the Borough of Lykens and the Dauphin County Assessor of Taxes, so that the Assessor may assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance herewith.

(e) The taxpayer or any entity taxing the property, as provided by law, may take appeals from the reassessment and the amount eligible for the exemption.

SECTION 4. ELIGIBLE AREAS

It is hereby found and declared by the Board of Commissioners of Dauphin County (the "Board") that the parcels in the Borough of Lykens as designated on the attached map, labeled Exhibit "A" and made a part hereof, qualify for exemption hereunder and are hereby designated as a deteriorating area:

SECTION 5. TERMINATION AND CONTINGENCY

(a) Unless otherwise repealed or amended by the Board, this chapter shall terminate on December 31, 2025.

(b) Notwithstanding any other provisions of this chapter, this Ordinance shall remain in full force and effect conditioned upon the Upper Dauphin School District and the Borough of Lykens enacting similar amendments to their existing ordinances and resolutions encompassing identical deteriorated neighborhoods and deteriorated areas as those designated by the Board no later than June 30, 2016. Should the Upper Dauphin School District and/or the Borough of Lykens fail to enact appropriate legislation by June 30, 2016, this Ordinance shall be considered to have been repealed on June 30, 2016.

SECTION 6. ADMINISTRATION

The appropriate County officials are authorized and directed to take such actions as are necessary to effectuate this Ordinance.

SECTION 7. SURVIVAL


If any terms or provision of this Ordinance or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Ordinance or the application of such terms or provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Ordinance shall be valid and enforceable to the fullest extent permitted by law.

SECTION 8. REPEALER


All ordinances and part of ordinances in conflict herewith by and the same are hereby repealed.

DULY ADOPTED AND ENACTED, by the Board of Commissioners of the County of Dauphin this 10 day of February 2016 in lawful session duly assembled.

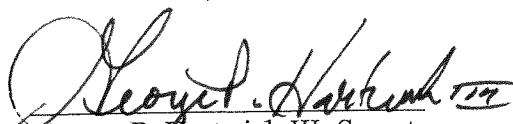
ATTEST:


Chad Saylor
Chief Clerk/Chief of Staff

COUNTY OF DAUPHIN
BOARD OF COMMISSIONERS


Jeff Haste, Chairman


Michael Pries, Vice-Chairman


George P. Hartwick III, Secretary

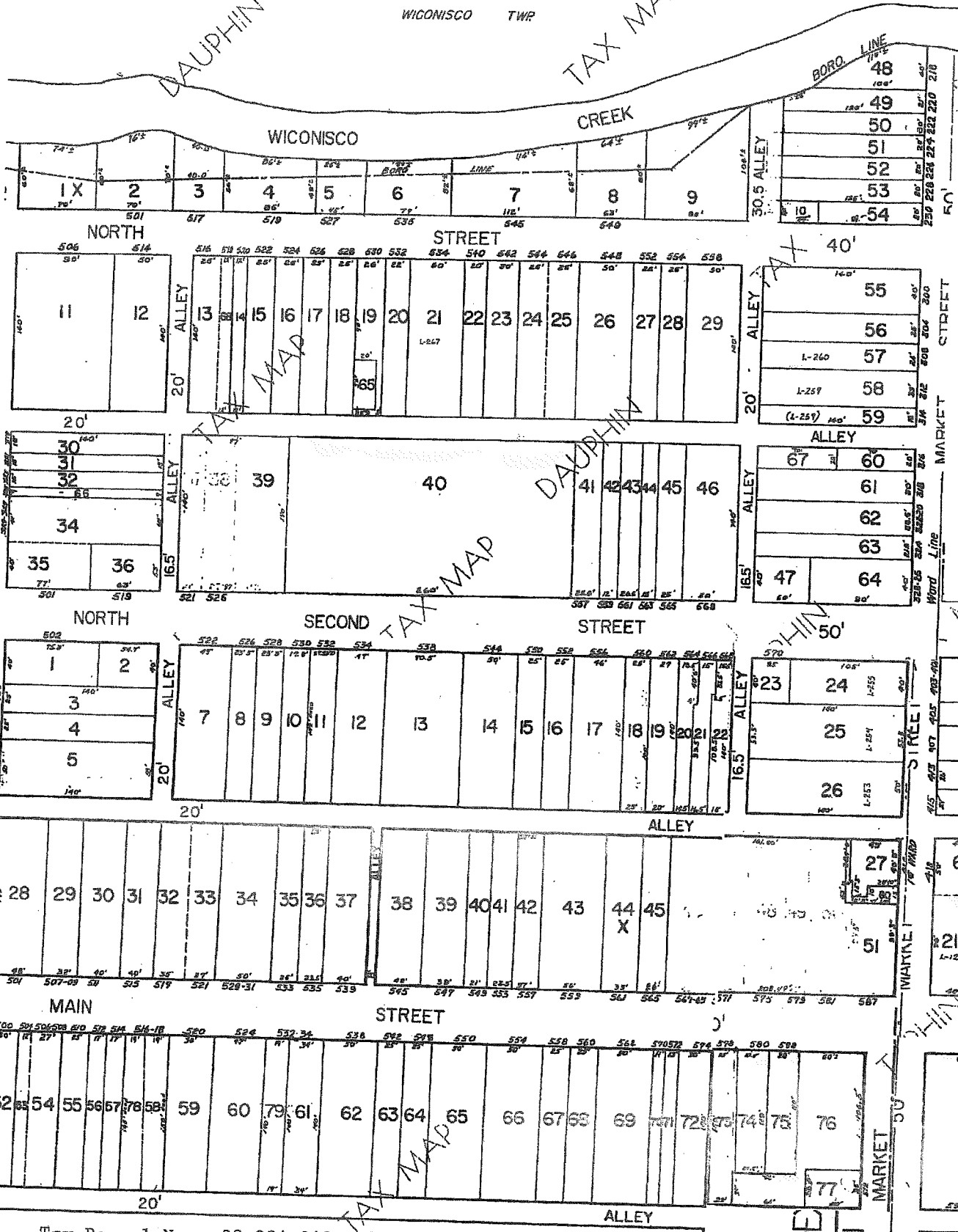
(SEAL)

Exhibit A

DAUPHIN COU

WICONISCO TWP

TAX MAP



Tax Parcel Nos. 38-004-040; 38-009-074; 38-009-075;
 37-002-021; 37-006-001; and 37-006-002

EXHIBIT "A"