

WASHINGTON TOWNSHIP

ORDINANCE NO. ~~165~~<sup>166</sup>

AN ORDINANCE EXEMPTING FROM REAL ESTATE TAXATION IMPROVEMENTS TO CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL AND OTHER BUSINESS PROPERTY SITUATE IN WASHINGTON TOWNSHIP, NORTHAMPTON COUNTY, PENNSYLVANIA, PURSUANT TO THE "LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT".

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Washington Township, Northampton County, Pennsylvania, and it is hereby enacted and ordained pursuant to the authority granted it by law, by virtue of the "Local Economic Revitalization Tax Assistance Act", P.L. 237, Act No. 76, effective December 1, 1977, as follows:

SECTION 1 - PURPOSE.

The Township of Washington recognizes the need to encourage the improvement, reconstruction and physical expansion of deteriorated business, commercial and industrial properties in the Township of Washington.

SECTION 2 - PUBLIC HEARING.

The Township of Washington held a public hearing on August 18, 1983, for the purpose of receiving public comment enabling it to determine the boundaries of deteriorated areas, wholly or partially located within the Township.

### SECTION 3 - DETERIORATED AREAS AND PROPERTIES.

All areas designated as Commercial, Industrial and Rural Center Districts by the Washington Township Zoning Ordinance are hereby established as the boundaries of deteriorated areas with improvements to any industrial, commercial or other business property located therein by an individual, association or corporation shall be eligible for a tax exemption.

### SECTION 4 - EXEMPTION SCHEDULE.

A schedule of exemptions, with respect to improvement of deteriorated property, as provided in said Act, is hereinafter adopted with the exemption from Township real estate property taxes being limited to a portion of improvements to be exempted each year over a ten-year period. The increased assessment subject to exemption, established by the Northampton County Assessment Office, shall be in accordance with the uniformly established procedures and laws for assessing real estate in Northampton County for the purpose of determining real estate property taxes. The Exemption Schedule for improvements extending over a ten-year period is as follows:

#### IMPROVEMENT EXEMPTION SCHEDULE

Year	Percent of Deduction on Improvements	Percent of Tax Collect on Increased Assessment
1	100%	0%
2	90%	10%
3	80%	20%
4	70%	30%
5	60%	40%
6	50%	50%
7	40%	60%
8	30%	70%
9	20%	80%
10	10%	90%
11	0%	100%

SECTION 5 - PROCEDURE FOR OBTAINING EXEMPTION.

Any person, association or corporation desiring tax exemption, pursuant to this Act, shall complete an application form provided by the Township, indicating therein the nature and estimated costs of the proposed improvements, which application is to be submitted to the Township official issuing the Building Permits at the time the applicant applies for a Building Permit. The applicant shall not commence construction of any improvements for which he seeks a tax exemption until the Township Supervisors have acted upon his application. The Township Supervisors shall notify the applicant in writing as to their decision regarding each application, with copies of the application and the Supervisors' decision being forwarded to the Northampton County Assessment Office. Upon completion of the improvements, the applicant taxpayer shall notify the Township official issuing the Building Permits and the Northampton County Assessment Office, which agency shall assess said improvements separately and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by the afore-stated Exemption Schedule and thereafter notify the applicant taxpayer and the Township Supervisors of the reassessment and the amount of the assessment eligible for exemption. The exemption from taxes authorized by this Act shall be upon the property exempted and is not terminated upon the sale or exchange of the property.

SECTION 6 - APPEALS.

Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the Township as provided by law.

SECTION 7 - SEVERABILITY.

The provisions of this Ordinance, and all parts thereof are severable, and if any part of this Ordinance is for any reason found to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining provisions of this Ordinance or any part thereof. It is hereby declared to be the intent of the Board of Supervisors of Washington Township that this Ordinance would have been adopted had such unconstitutional or invalid section not been included in this Ordinance.

THIS ORDINANCE shall be effective five (5) days after enactment thereof.

ORDAINED AND ENACTED by the Supervisors of the Township of Washington, County of Northampton and State of Pennsylvania, on this 11th day of January, 1984.

WASHINGTON TOWNSHIP BOARD OF SUPERVISORS

Paul B. Wiegman Chairman  
Richard A. Lane  
Paul T. Miller

ATTEST:

Barbara J. Hallett  
Secretary