

ORDINANCE NO. 17  
FORMERLY REFERRED TO AS ORDINANCE NO. 12, (SEE MINUTES OF NOVEMBER 23, 1982)

First Reading: August 12, 1980

Finally Enacted: August 26, 1980

PROVIDING FOR PROPERTY EXEMPTION FOR CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS PROPERTY; DEFINING ELIGIBLE DETERIORATED AREAS; SETTING A MAXIMUM EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE; AND PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION:

WHEREAS, the General Assembly of Pennsylvania passed Act 76 of 1977 (72 P.S. 4722 et. seq.) known as the Local Economic Revitalization Tax Assistance Law (LERTA) which authorized local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial and other business property; and,

WHEREAS, the Council of the City of Scranton, in accordance with said Act, held public hearings to determine the boundaries of said deteriorated areas; and,

WHEREAS, at said public hearing the Planning Commission of the City of Scranton and the Redevelopment Authority of the City of Scranton and other public and private agencies and individuals presented to City Council their recommendations concerning the location of the boundaries of deteriorated areas; and,

WHEREAS, certain other municipalities in the County of Lackawanna in accordance with said Act held public hearings to determine the boundaries of deteriorated areas; and,

WHEREAS, certain other municipalities in the County of Lackawanna will in the future hold public hearings to determine the boundaries of deteriorated areas within their municipality; and,

WHEREAS, at said public hearings the Planning Commissions of the various municipalities in the County of Lackawanna and other public and private agencies and individuals presented to and will present to the governing bodies of said municipalities their recommendations concerning the location of the boundaries of deteriorated areas:

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COMMISSIONERS OF LACKAWANNA COUNTY OF SCRANTON, PENNSYLVANIA, THAT:

SECTION 1. DEFINITIONS:

As used in this ordinance, the following words and phrases shall have the meaning set forth below:

(a) "Deteriorated Property" means any industrial, commercial or other business property owned by an individual, association or corporation and located in a deteriorating area, as designated herein, 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, ordinance or regulations.

(b) "Improvement" means repair, construction or reconstruction, including alterations and additions, having the effect or rehabilitating a deteriorated property so that 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. Ordinary upkeep and maintenance shall not be deemed an improvement.

SECTION 2. ELIGIBLE AREAS:

(a) The County Commissioners of Lackawanna County determine that the following areas of the County of Lackawanna contain "Deteriorated Areas" as defined in Act 76 of 1977, 72 P.S. 4722 et seq., and are eligible for tax exemption under the Act.

1. The boundaries of the City of Scranton and all industrial, commercial and other business properties located therein are hereby affixed and shall be considered deteriorated properties for the purposes of this Ordinance.

2. The boundaries of all other areas affixed by any other municipality in the County of Lackawanna and all industrial, commercial and other business properties located within said boundaries affixed by said municipality shall be considered deteriorated properties for the purpose of this Ordinance.

(b) Persons making improvements to eligible industrial, commercial or other business properties within the definition contained in this Ordinance and located in any of the foregoing eligible areas, may apply for, and the Assessment Bureau of Lackawanna County may grant, a real estate tax exemption upon such improvement in the amount and in the manner hereinafter provided.

#### SECTION 3. EXEMPTION AMOUNT:

(a) The amount to be exempted shall be limited to that portion of the additional assessment attributable to the actual cost of improvements.

(b) The exemption shall be limited to that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Lackawanna County Board of Assessment Appeals.

#### SECTION 4. EXEMPTION SCHEDULE:

(a) For the ten (10) years immediately following the year upon which the improvement becomes assessable, 100% of the eligible assessment shall be exempted. After the tenth year the exemption shall terminate.

(b) 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.

#### SECTION 5. PROCEDURE FOR OBTAINING EXEMPTION:

(a) Any person desiring tax exemption pursuant to this Ordinance, or any Ordinance or resolution duly adopted by any local taxing authority, shall notify each local taxing authority granting such exemption in writing on a form provided by it, submitted at the time the person secures the building permit, or if no building permit or other notification is required, at the time such person commences construction. All forms for request for such exemption shall be provided by the appropriate taxing authority, at its cost. Such information as such taxing authority may require shall be completed in full by such person and shall first be reviewed by such taxing authority as to completeness and shall further be certified by such taxing authority as being within the deteriorated neighborhood or area, as the case may be, and when so certified a copy of this exemption request shall be forwarded to the Assessment Bureau of the County of Lackawanna. Upon completion of the improvement or new construction, the taxpayer shall notify the municipality and the Assessment Bureau of Lackawanna County, so that Assessment Bureau may assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Ordinance.

The Assessment Bureau shall then notify the taxpayer and the local taxing authorities of the amounts of the assessment eligible for exemption. Appeals from the assessment so made and/or the amounts eligible for exemption may be taken by the taxpayer or by the local taxing authority as provided by law.

#### SECTION 6. AUTOMATIC TERMINATION:

Except as provided in this Ordinance for the continuing of exemption, or unless otherwise repealed by the Commissioners of Lackawanna County, this Ordinance shall terminate on September 15, 1983.

No later than four (4) months prior to the termination date of this Ordinance, the Administrative Director of Lackawanna County or his designee shall submit a written report to the County Commissioners of Lackawanna County which shall inform the Commissioners as to how this Ordinance has been administered, the effects of this Ordinance on the County and the municipalities and taxing districts involved, and include any suggestions or recommendations for the reenactment, modification or repeal of this Ordinance. Nothing contained herein shall act

to bar the County Commissioners of Lackawanna County from enacting a similar Ordinance after September 15, 1983.

SECTION 7. SEVERABILITY:

The provision of this Ordinance are severable and if any of its sections, clauses or sentences shall be held to be illegal, invalide or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences.

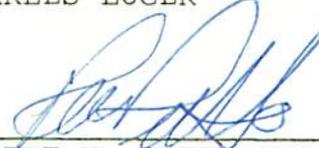
SECTION 8. EFFECTIVE DATE:

This Ordinance shall take effect ten (10) days after enactment and shall reamin in effect thereafter unless repealed until September 15, 1983.

LACKAWANNA COUNTY:

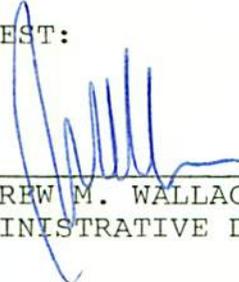


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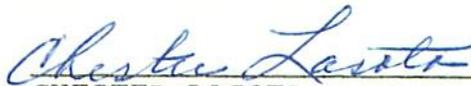


ROBERT W. PETTINATO

ATTEST:



ANDREW M. WALLACE  
ADMINISTRATIVE DIRECTOR



CHESTER LASOTA