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**ORDINANCE NO. 3-2019**

**AN ORDINANCE OF THE TOWNSHIP OF LIMESTONE,  
PENNSYLVANIA, ENTITLED THE “TOWNSHIP OF  
LIMESTONE TAX RELIEF AND REDEVELOPMENT ACT”;  
GRANTING REAL ESTATE TAX RELIEF FOR PROPERTIES IN  
DETERIORATED AREAS/NEIGHBORHOODS PURSUANT TO  
72 P.S. § 4711-01, ET SEQ. AND 72 P.S. § 4722. ET SEQ., AND ITS  
VARIOUS AMENDMENTS, AND PROVIDING FOR REAL  
ESTATE TAX ABATEMENT FOR COMMERCIAL, BUSINESS  
AND INDUSTRIAL PROPERTIES AND FOR REAL ESTATE TAX  
ABATEMENT FOR RESIDENTIAL CONSTRUCTION AND  
IMPROVEMENTS WITHIN LIMESTONE TOWNSHIP**

**WHEREAS**, the Commonwealth of Pennsylvania adopted an Act known as the “Improvement of Deteriorating Real Property or Areas Tax Exemption Act”, 72 P.S. § 4711-01, *et seq.*, as amended, authorizing local taxing authorities to exempt the increased assessed valuation of the actual cost of new construction or improvements for deteriorated residential property and deteriorated areas for a term not to exceed ten years; and

**WHEREAS**, the Commonwealth of Pennsylvania adopted an Act known as the “Local Economic Revitalization Tax Assistance Act,” 72 P.S. § 4722, *et seq.*, as amended, authorizing local taxing authorities to exempt the increased assessed valuation of the actual cost of improvements to certain deteriorated industrial, commercial, and other business property, and new construction of industrial, commercial, and other business property in deteriorated areas of economically depressed communities, not to exceed ten years; and

**WHEREAS**, the Board of Township Supervisors of the Township of Limestone finds that the creation of certain tax exemptions authorized by the Improvement of Deteriorating Real Property or Areas Tax Exemption Act and the Local Economic Revitalization Tax Assistance Act, will have a positive impact upon the development and redevelopment within the Township of Limestone; and

**WHEREAS**, the Board of Township Supervisors of the Township of Limestone, after a public hearing held on Thursday, October 3, 2019 for the purpose of affixing boundaries of deteriorated areas located within the Township has determined that that the entire area within the jurisdiction of Township of Limestone, Warren County, Pennsylvania, is determined to be deteriorated as described in 72 P.S. §4725 and 72 P.S. §4711-202; and

**WHEREAS**, the Board of Township Supervisors of the Township of Limestone declares that it is in the best interest of the Township to adopt a Tax Abatement Ordinance providing for certain tax exemptions for the construction and or improvements of deteriorated residential, industrial, commercial, and other business properties within the jurisdiction of the Investment Opportunity Area outlined herein.

**NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED** by the Board of Township Supervisors of the Township of Limestone of the County of Warren, Pennsylvania, the following:

48 **SECTION ONE. TITLE**

49  
50 This Ordinance shall be known as the “Township of Limestone Tax Relief and Redevelopment Act.”

51  
52 **SECTION TWO. DEFINITIONS**

- 53  
54 (a) “Township” means the Township of Limestone, Warren County, Pennsylvania.
- 55  
56 (b) “Deteriorated Property Non-Residential” means any industrial, commercial, or other business  
57 property owned by an individual, association or corporation, and located in an Investment  
58 Opportunity Area, or any such property within the Investment Opportunity Area which has  
59 been the subject of an order by a government agency requiring the unit to be vacated,  
60 condemned, or demolished by reason of noncompliance with laws, ordinances, or regulations.
- 61  
62 (c) “Deteriorated Property Residential” means a Dwelling Unit located in an Investment  
63 Opportunity Area, as herein after defined, or a Dwelling Unit which has been or upon request  
64 is certified by a health, housing, or building inspection agency as unfit for human habitation  
65 for rent withholding, or other health or welfare purposes, or has been the subject of an order  
66 by such an agency requiring the unit to be vacated, condemned, or demolished by reason of  
67 noncompliance with laws, ordinances, and regulations.
- 68  
69 (d) “Dwelling Unit” means a house, double house, or duplex, townhouse, or row house,  
70 apartment, condominium, or any building designed or used as a permanent or temporary  
71 living quarters for human habitation by an individual, a family, or families, or other persons  
72 which contain a kitchen or cooking equipment for the exclusive use of the occupant or  
73 occupants, and may contain a residential garage if included as an integral part of the same  
74 building.
- 75  
76 (e) “Investment Opportunity Area” means all that area within the boundaries of the Township of  
77 Limestone, Pennsylvania which have been found after public hearing and notice to be  
78 “deteriorated areas” or “deteriorated neighborhoods” for the purposes of the “Improvement of  
79 Deteriorating Real Property or Areas Tax Exemption Act”, 72 P.S. § 4711-01, *et seq.* and the  
80 “Local Economic Revitalization Tax Assistance Act,” 72 P.S. § 4722, *et seq.*
- 81  
82 (f) “Improvement” means repair, construction or reconstruction, including alterations and  
83 additions, having the effect of rehabilitating a deteriorated property so that it becomes  
84 habitable or attains higher standards of safety, health, economic use or amenity, or is brought  
85 into compliance with laws, ordinances or regulations governing such standards. Ordinary  
86 upkeep and maintenance shall not be deemed an improvement.
- 87  
88 (g) “Non-Residential Construction” means the building or erection of structures other than  
89 Dwelling Units upon vacant land or land specifically prepared to receive such structures.
- 90  
91 (h) “Real Property Tax or Taxation” means the taxes on real property levied in the Investment  
92 Opportunity Area by the Township of Limestone, Pennsylvania.
- 93  
94 (i) “Residential Construction” means the building or erection of Dwelling Units upon vacant  
95 land or land specifically prepared to receive such structures.
- 96  
97  
98

99 **SECTION THREE. EXEMPTION**

100  
101 (a) There is hereby exempted from real property taxation the increased assessed valuation of the  
102 actual cost of New Construction or Improvements, the increase of which is directly  
103 attributable to:

- 104  
105 1. Improvements to Deteriorated Property Residential;  
106  
107 2. Improvements to Deteriorated Property Non-Residential;  
108  
109 3. New Residential Construction;  
110  
111 4. New Non-Residential Construction.

112  
113 (b) The exemption authorized by subsection (a)(1), (a)(2), (a)(3), and (a)(4) of this section three  
114 shall be in the amounts, and in accordance with, the provisions and limitations herein  
115 provided.

116  
117 **SECTION FOUR: EXEMPTION LIMITATIONS**

118  
119 (a) The exemption from real property taxation under this Ordinance shall be limited to that  
120 portion of the increased assessment directly attributed to the actual cost of eligible New  
121 Construction or Improvements provided herein.

122  
123 (b) The date of Improvement shall be for Residential Construction, the date of issuance of the  
124 building permit, improvement record, or other required notification of construction, and for  
125 Nonresidential Construction, from the completion of the Improvement or New Construction.

126  
127 (c) In all cases the exemption from taxes shall be limited to that portion of the additional  
128 assessment attributable to the actual cost of the Improvement or New Construction, as the  
129 case may be, and for which a separate assessment has been made by the County Board of  
130 Assessment Appeals and for which an exemption has been separately requested. No tax  
131 exemption shall be granted if the property owner does not secure the necessary and proper  
132 permits prior to making an Improvement of, or new Construction on, the property. No tax  
133 exemption shall be granted if the property, as completed, does not comply with the minimum  
134 standards of the applicable regulations and codes as adopted by the Pennsylvania Uniform  
135 Construction Code Act, 35 P.S. §§7210.1010 *et seq.*, as amended.

136  
137 (d) In any case, after the effective date of this Ordinance, where Deteriorated Property Non-  
138 Residential or Deteriorated Property Residential is damaged, destroyed, or demolished by any  
139 cause or for any reason, and the assessed valuation of the property affected has been reduced  
140 as a result of said damage, destruction, or demolition, the exemption from real property  
141 taxation authorized by the Ordinance shall be limited to that portion of new assessment  
142 attributable to the actual cost of Improvement or Construction that is in excess of the original  
143 assessment that existed prior to the damage, destruction or demolition of the property.

144  
145

146 **SECTION FIVE. EXEMPTION SCHEDULE.**

- 147  
148 (a) The Real Property Tax exemption for Improvements to Deteriorated Property Residential and  
149 Deteriorated Property Non-Residential located within the jurisdiction of the Investment  
150 Opportunity Area shall be in accordance with the following schedule:

151

<u>Year of Abatement</u>	<u>Exemption Percentage</u>
152 1 <sup>st</sup> Year	100%
153 2 <sup>nd</sup> Year	100%
154 3 <sup>rd</sup> Year	100%
155 4 <sup>th</sup> Year	100%
156 5 <sup>th</sup> Year	100%

157 After the 5<sup>th</sup> Year the exemption shall terminate.  
158

- 159  
160 (b) The Real Property Tax exemption for New Construction Non-Residential and New  
161 Construction Residential, located within the jurisdiction of the Investment Opportunity Area  
162 shall be in accordance with the following schedule:

163

<u>Year of Abatement</u>	<u>Exemption Percentage</u>
164 1 <sup>st</sup> Year	100%
165 2 <sup>nd</sup> Year	100%
166 3 <sup>rd</sup> Year	100%
167 4 <sup>th</sup> Year	100%
168 5 <sup>th</sup> Year	100%

169 After the 5<sup>th</sup> Year the exemption shall terminate.  
170

171  
172  
173 **SECTION SIX. DETERIORATED AREA BOUNDARY DESCRIPTION**

174  
175 The areas wherein Real Property Tax Abatement is available is for improvements to Deteriorated  
176 Property Residential and Deteriorated Property Non-Residential and for New Residential Construction  
177 and New Non-Residential Construction shall consist of the entire area within the jurisdiction of  
178 Limestone Township.  
179

180 **SECTION SEVEN. SUNSET PROVISIONS**

181  
182 This Ordinance shall expire on December 31, 2029, unless extended by ordinance duly adopted, except  
183 that it shall survive to the extent necessary to preserve or enforce the rights of any applicant, property  
184 owner, or local taxing authority as herein passed or amended. Any applicant for tax abatement must have  
185 a building permit to be eligible for tax abatement treatment hereunder, with that permit having been  
186 issued on, or before, the 31<sup>st</sup> day of December 2029.  
187

188 **SECTION EIGHT. MISCELLANEOUS PROVISIONS**

- 189  
190 (a) The exemption from Real Property Taxes granted under this Ordinance shall be upon the  
191 property exempted and shall not terminate upon the sale or exchange of the property.  
192  
193 (b) The exemption from Real Property Taxes hereunder shall be forfeited by the applicant and/or  
194 the subsequent owner of the real estate for failure to pay nonexempt real estate taxes by their  
195 due date, i.e. the last date upon which taxes may be paid without penalty. Upon receipt of

196 notice of nonpayment of nonexempt real estate taxes, the County's Administration shall  
197 direct the County Assessment Officer to discontinue the exemption provided for hereunder.

- 198  
199 (c) If an eligible property is granted tax exemption pursuant to this Ordinance, the Improvement  
200 shall not, during the exemption period, be considered as a factor in assessing other properties.  
201

202 **SECTION NINE. PROCEDURE FOR OBTAINING EXEMPTION**

- 203  
204 (a) Any person desiring tax exemption pursuant to this Ordinance should apply to the appropriate  
205 municipality within the Investment Opportunity Area at the time that a building permit is  
206 secured for construction of the Improvement or New Construction, as the case may be, or at  
207 the time of the commencement of construction if no building permit or other notification of  
208 Improvement or New Construction is required. The application must be in writing upon  
209 forms specified by the proper municipality in the Investment Opportunity Area setting forth  
210 the following information:

- 211  
212 1. The date the Building Permit was issued for said Improvement or new  
213 construction;
- 214  
215 2. The location of the property to be Improved or Constructed;
- 216  
217 3. The type of Improvement or Construction (commercial, mixed use, or  
218 residential);
- 219  
220 4. The summary of the plan of Improvement or Construction;
- 221  
222 5. The estimated cost of the Improvement or Construction;
- 223  
224 6. Whether the property has been condemned by any governmental body for non-  
225 compliance with laws or ordinances;
- 226  
227 7. Verification that the property has received a proper Zoning Permit;
- 228  
229 8. Such additional information as the municipality may require.

- 230  
231 (b) There shall be on the application form for a building permit a notice from the relevant  
232 municipality informing the requestor of the permit of the availability of tax abatement  
233 pursuant to this ordinance and the accompanying ordinances by the other taxing bodies.  
234

- 235 (c) A copy of the exemption request shall be forwarded to the County Board of Assessment  
236 Appeals by the municipal Secretary. The Board shall determine whether the exemption shall  
237 be granted and shall, upon completion of the Improvement or New Construction, and  
238 notification from the municipality's designated Building Code Official that the Improvement  
239 or new construction complies with all applicable Building Codes, assess separately the  
240 Improvement or New Construction and calculate the amounts of the assessment eligible for  
241 tax exemption in accordance with the limits established by this Ordinance and notify the  
242 taxpayer and the local taxing authorities of the reassessment and amounts of the assessment  
243 eligible for exemption, which exemption will commence in the following tax year. In the case  
244 of New Residential Construction, the Board shall assess separately the Dwelling Unit and the  
245 land upon which the New Residential Construction stands and shall otherwise perform its

246 duties as above provided for construction or Improvement to residential, mixed use, and  
247 commercial properties.

248  
249 (d) It shall be the applicant's responsibility to report on the completion of the project through  
250 written notification to the County Assessment Department by physical or electronic mail. If  
251 the applicant does not notify the Assessment Office within 60 days of the completion of the  
252 project, the tax exemption application shall be considered void and the property may be  
253 subject to reassessment. The section does not alter or negate any requirement to notify a  
254 municipality of the completion of construction pursuant to any other ordinance relating to  
255 building construction.

256  
257 A project will be completed when an Occupancy Permit is issued by the proper municipal  
258 authority, or construction is completed, or any new structure outlined in the original  
259 application is being utilized for either residential or commercial purposes.

260  
261 (e) The subsequent amendment of this Ordinance, if any, shall not apply to the schedule of taxes  
262 exempted to any Improvement or New Construction of any Residential or Non-Residential  
263 properties, or to any request initiated prior to the adoption of said amendment.

264  
265 **SECTION ELEVEN. EFFECTIVE DATE**

266  
267 The effective date of this Ordinance shall be five days from the date of final passage of related  
268 Ordinances or Resolutions by the Warren County School District.

269  
270 **SECTION TWELVE. REPEALER**

271 All ordinances or parts thereof conflicting herewith, are hereby repealed.

272  
273  
274 ORDAINED and ENACTED this 16th day of October, 2019.

275  
276 TOWNSHIP OF LIMESTONE

277  
278 ATTEST:

279  
280 \_\_\_\_\_  
281 Secretary

282 \_\_\_\_\_  
283 Chairperson/Supervisor

284  
285 \_\_\_\_\_  
286 Supervisor

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288 \_\_\_\_\_  
289 Supervisor

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