

DOCKET No. 7

No. 89-3-ROAD

---

---

IN RE:

---

ORDINANCE NO. 92  
WESTOVER BOROUGH

---

---

pg. 587

---

---

89-3-Road

ORDINANCE NO. 92

114 & 116  
P.R.O.S.P.E.R. ORDINANCE TO  
PROMOTE REHABILITATION OF DETERIORATED  
PROPERTY FOR ECONOMIC REVITALIZATION  
WESTOVER BOROUGH  
115

AN ORDINANCE, pursuant to Pennsylvania Act 76 of 1977, provided for property tax exemption for certain deteriorated industrial, commercial or other business property, henceforth known as the P.R.O.S.P.E.R. (Investment Opportunity Areas) setting of a maximum exemption amount and an exemption schedule and providing a procedure for securing an exemption.

WHEREAS, Act 76 of 1977 (72 P.S. 4722 et seq.) known as the Local Economic Revitalization Tax Assistance Act (LERTA) authorizing local taxing authorities to provide for tax exemption for economic investment on certain deteriorated industrial, commercial and other business property was passed by the General Assembly of Pennsylvania and duly approved by the Governor of the Commonwealth; and

WHEREAS, Westover Borough recognizes the need to encourage the rehabilitation of deteriorating business, commercial and industrial properties in the Borough; and

WHEREAS, there is ample vacant land held for industrial, commercial and other business opportunities for the further employment of our area's labor force; and

WHEREAS, the Board of School Directors have outlined the geographical and political boundaries of Westover Borough as the area to be covered in accordance with this act,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE BOROUGH OF WESTOVER, that Westover Borough, as a local taxing authority, agrees to cooperate with all of the municipal governing bodies and school districts in Clearfield County who so desire to implement the Local Economic Revitalization Tax Assistance Act within the limitations provided herein:

FILED

JUN 22 1979

RAY WITHEROW  
Prothonary

## SECTION I - DEFINITIONS

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

1. "Eligible Property" means any industrial, commercial or other business property owned by an individual, association or corporation and located in an investment opportunity area in the County of Clearfield, as hereinafter provided, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned, repaired or demolished by reason of non-compliance with laws, ordinances or regulations.

2. "Improvement" means repair, construction, renovation and reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property, either commercial, industrial or business so that it becomes habitable or attains a higher standard of safety, health, economic use or amenity, or is brought into compliance with existing laws, ordinances or regulations governing such standards. General and ordinary upkeep and maintenance shall not be deemed as an improvement.

3. "Opportunities of Area Labor Force" means that any or all improvements qualifying for this exemption of real property taxation must provide new and/or expanded employment within Clearfield County, Pennsylvania directly and indirectly related to the proposed improvements of said property, building, etc., as outlined in this Act. The definition of expanded labor force will also include the retention of existing employment.

4. "Tax Year" means the fiscal period beginning on \_\_\_\_\_ and ending on \_\_\_\_\_ during which tax notices are issued.

## SECTION II - EXEMPTION

1. There is hereby exempted from all real property taxation the assessed valuation of improvements to existing deteriorated commercial, industrial, or business properties.

2. Exemption will be provided for new commercial, industrial or business construction built in the Borough of Westover, Pennsylvania that provides an improvement of the property and an increase in employment. The exemption shall be in the amounts and in accordance with the provisions and limitations as hereinafter provided.

### SECTION III - MAXIMUM EXEMPTIONS

1. The exemption from real property taxes shall be limited:
  - a. To that portion of the additional assessments attributable to the actual cost of improvements to deteriorated commercial, industrial, or business property.
  - b. To the assessment valuation attributable to the cost of construction of the new commercial unit on a previously improved or unimproved commercial, industrial, or business property.
2. In all cases the exemption from taxes shall be limited to that portion of the additional assessments attributed to the improvement or new construction, as the case may be, and for which a separate assessment has been made by the County Board of Assessment Appeals and for which an exemption has been separately requested.
3. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the property.
4. No tax exemption shall be granted if the property, as completed, does not comply with the minimum standards of the Housing and Building codes, of the municipality affected by the applicant's property where required.

### SECTION IV - EXEMPTION SCHEDULE

1. The schedule of real estate taxes to be exempt shall be in accordance with the portion of improvements to be exempted each year, as outlined below:

LENGTH	EXEMPTION
First Tax Year	100%
Second Tax Year	100%
Third Tax Year	100%
Fourth Tax Year	100%
Fifth Tax Year	100%

2. The exemption from taxes granted under this ordinance shall be upon the property and shall not terminate upon the sale, transfer or exchange of the property.

3. If an eligible property is granted tax exemption pursuant to the ordinance, the improvement shall not, during the exemption period, be considered as a comparable factor in assessing other properties.

#### SECTION V - PROCEDURE FOR OBTAINING EXEMPTION

1. The procedure for obtaining exemption under this ordinance shall be in accordance with the provisions of the Act. In addition, any person, association or corporation applying for tax exemption pursuant to this ordinance shall supply the Clearfield County Assessment Office, with a statement projecting the number of new jobs created or existing jobs retained as a result of the repair, construction or reconstruction of a deteriorated property and/or all other information contained on the program application. A copy of the exemption request shall be forwarded to the Clearfield Board of Assessment and Revision of Taxes.

2. 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 amendments to this ordinance, if any, shall not apply to requests initiated prior to the adoption of such amendments.

3. The cost of improvements to commercial, industrial, or business properties 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 to this resolution, if any, shall not apply to requests initiated prior to their adoption.

4. The abatement from real estate taxes will commence upon the date of occupancy.

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

#### SECTION VI - EFFECTIVE DATE

This Ordinance shall become effective immediately.

SECTION VII - TERMINATION DATE

1. This ordinance shall automatically expire and terminate five (5) years following the effective date hereof; provided, however, that any taxpayer who has received or applied for the exemption granted by this ordinance prior to the expiration date herein provided, shall, if said exemption is granted, be entitled to the full exemption period authorized herein.

SECTION VIII - REPEAL

Any ordinance or part of ordinance, conflicting with the provisions of this ordinance, is hereby repealed so far as the same is inconsistent with this ordinance, to the extent of such inconsistency.

ORDAINED AND ENACTED as a RESOLUTION by the Council of the Borough of Westover this 4th day of April, 1989.

ATTEST:

Secretary

Mrs. Luc Lema  
Lucy

WESTOVER BOROUGH COUNCIL:

By:

Pat O'Leary Pres.  
James H. Sykes, Jr. Mayor  
Joseph P. Weston  
Clifton Herling  
Daniel B. Bate V.P.  
Anthony

89-3-Road

FILED

ELLS

JUN 22 1963 20 00  
8:30 AM.  
RAY WITHEROW Billed.  
Prothonotary