

**RESOLUTION R-2019-110
LUZERNE COUNTY COUNCIL**

A RESOLUTION/ORDINANCE EXTENDING THE TERM OF EXEMPTIONS, DEDUCTIONS, ABATEMENTS AND CREDITS BY TEN YEARS FOR REAL PROPERTY, SPECIFICALLY, AN EXISTING UNOCCUPIED ZONE OF 27.35 ACRES OF LOT 26A OF THE CRESTWOOD INDUSTRIAL PARK , EARNED INCOME TAX, NET PROFITS, MERCANTILE, AND BUSINESS PRIVILEGE TAXES WITHIN A SPECIFIC GEOGRAPHIC AREA IN WRIGHT TOWNSHIP, LUZERNE COUNTY DESIGNATED AS A KEYSTONE OPPORTUNITY ZONE ("KOZ"), KEYSTONE OPPORTUNITY EXPANSION ZONE ("KOEZ") OR KEYSTONE OPPORTUNITY IMPROVEMENT ZONE ("KOIZ") IN ORDER TO FOSTER ECONOMIC OPPORTUNITIES, STIMULATE INDUSTRIAL, COMMERCIAL, AND RESIDENTIAL IMPROVEMENTS AND PREVENT PHYSICAL AND INFRASTRUCTURE DETERIORATION WITHIN AREAS OF LUZERNE COUNTY, COMMONWEALTH OF PENNSYLVANIA, UPON CERTAIN TERMS AND CONDITIONS.

WHEREAS, Luzerne County, Pennsylvania, recognizes the need to encourage investment in a defined geographical area of the Township of Wright (the "Extended Parcel") as set forth in Attachment "A", that is experiencing distress characterized by one or more of the following: high unemployment, low investment of new capital, blighted conditions, underutilized, obsolete or abandoned industrial, commercial and residential structures, deteriorated tax base; and

WHEREAS, the Extended Parcel consists of an unoccupied portion(s) of a KOZ, KOEZ or KOIZ within Luzerne County which KOEZ expires on December 31, 2019; and

WHEREAS, the Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone (Act of October 6, 1998, P.L. 705, No. 92, as amended by SB 1412 of 2008 and further amended by SB 1237 of 2012), hereinafter referred to as the "Act", authorizes political subdivisions to apply to the Pennsylvania Department of Community and unoccupied portions(s) of the KOZ, KOEZ or KOIZ, granting exemptions, deductions, abatements or credits from all local taxes identified in the Act; and

WHEREAS, approval of extending the term of the benefits for the Extended Parcel as provided in the Act will result in improving the economic, physical, and social conditions within the subject KOZ, KOEZ or KOIZ by stimulating existing business employment, creating new employment and diminishing blight; and

WHEREAS, it is expected that increased private and public-sector investors will reverse the disinvestment and conditions of blight of the Extended Parcel by the termination date of the extended term.

NOW, THEREFORE, BE IT RESOLVED by the Luzerne County Council of the County of Luzerne, that effective as of September 16, 2019, contingent only upon DCED's approval of the application for the proposed term of the Extended Parcel of the existing KOZ, KOEZ or KOIZ, and similar approval by the Crestwood School District and Wright Township being granted.

The term of the Extended Parcel is extended for a period of ten (10) years from the date of occupancy of the Extended Parcel or expiration of the KOEZ/KOIZ, whichever occurs first as determined by the Department.

The following provisions shall apply to the extended term once the Extended Parcel is occupied:

1. Real Property Tax on the Extended Parcel referenced above is 100% exempt, such exemption to terminate December 31, 2029.
2. The following shall be exempt, in accordance with provisions and limitations set forth within the Act, relative to the Extended Parcel:
 - a. Business gross receipts tax for operations conducted by a Qualified Business within the Extended Parcel.
 - b. Business privilege tax.
 - c. Tax on the earned income received by a resident of the Extended Parcel.
 - d. Tax on the net profits of a Qualified Business attributable to business activity conducted within the expansion zone.
 - e. Mercantile license tax attributable to business activity by a Qualified Business conducted within the Extended Parcel.
 - f. Tax on occupancy or use within the Extended Parcel.
 - g. Sales and use tax (for purchases used and consumed by a Qualified Business within the Extended Parcel).

Benefits to begin on January 1, 2020 and to end on December 31, 2029.

3. The provisions of the Act not herein enumerated, shall, nevertheless, be incorporated as part of this Ordinance by reference.
4. This resolution shall be effective upon execution, conditioned upon the approval of DCED of the application.

ADOPTED at a meeting of the Luzerne County Council held September 10, 2019.

ROLL CALL VOTE (8-3)

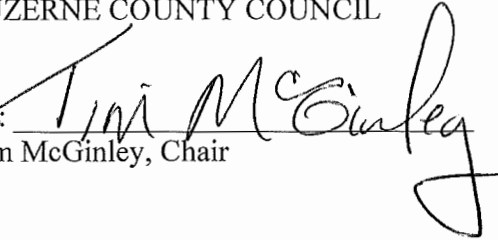
YES: Bilbow, McGinley, Morelli, Perry, Saidman, Schnee, Vough and Waitkus

NO: Haas, Houck and SA Urban

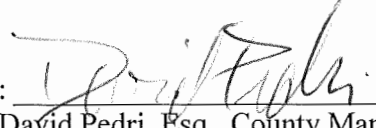
Attest:


Sharon Lawrence, Clerk of Council

LUZERNE COUNTY COUNCIL

By: 
Tim McGinley, Chair

LUZERNE COUNTY MANAGER

By: 
C. David Pedri, Esq., County Manager

ATTACHMENT "A"
LEGAL DESCRIPTION

BEGINNING at a point in the southerly side line of the 50.00 foot wide County Highway leading in an easterly direction from State Highway, Legislative Route No. 170 to State Highway, Legislative Route No. 40040 near the Foster Wheeler Company Plant, said beginning point being also distant 100.03 feet measured in a course of South 73 degrees 29 minutes East from the easterly line of lands now or formerly of Charles H. Funke, et al;

THENCE from said beginning point along the southerly side line of said County Highway, South 73 degrees 29 minutes East 1278.33 feet to a point;

THENCE South 1 degree 54 minutes East 697.86 feet to a point;

THENCE South 88 degrees 06 minutes West 917.97 feet to a point;

THENCE North 50 degrees 58 minutes West 214.25 feet to a point;

THENCE North 72 degrees 02 minutes West 451.81 feet to a point;

THENCE North 17 degrees 58 minutes East 858.97 feet to the point and place of BEGINNING.

CONTAINING 27.35 acres of land, more or less.