

**RESOLUTION R-2021-76
LUZERNE COUNTY COUNCIL**

*A Resolution of the County of Luzerne Providing Tax Exemption for New
Construction in Deteriorated Areas under the Local Economic Revitalization Tax
Assistance Act*

WHEREAS, under the Local Economic Revitalization Tax Assistance Act (“LERTA”), 72 P.S. §4722 et seq., Luzerne County is a local taxing authority that has the power to provide tax exemption for new construction in “deteriorated areas”; and

WHEREAS, under section 2.09.B.2. of the Luzerne County Home Rule Charter, Luzerne County Council has the authority to levy, establish, alter, and/or abolish taxes and assessments except as may be limited by the Home Rule Charter or applicable law; and

WHEREAS, the Newport Township and Hanover Township Boards of Commissioners believe that providing tax exemptions under LERTA will encourage new industrial, commercial, and business development in the deteriorate areas, and in turn lead to additional tax revenue for Newport Township, Hanover Township, the Greater Nanticoke Area School District, the Hanover Area School District and Luzerne County.

WHEREAS, on March 1, 2021, the Newport Township Board of Commissioners held a public hearing to set the boundaries of the deteriorated areas within Newport Township; and

WHEREAS, after the public hearing, the Newport Township Board of Commissioners enacted Ordinance 001-2021 dated March 1, 2021 designating certain areas within Newport Township as deteriorated areas. The Newport Township Ordinance specifying the location of the property is attached hereto and incorporated herein by reference; and

WHEREAS, on April 14, 2021, the Hanover Township Board of Commissioners held a public hearing to set the boundaries of the deteriorated areas within Hanover Township; and

WHEREAS, after the public hearing, the Hanover Township Board of Commissioners enacted Ordinance 003-2021 dated April 14, 2021 designating certain areas within Hanover Township as deteriorated areas. The Hanover Township Ordinance specifying the location of the property is attached hereto and incorporated herein by reference; and

WHEREAS, Luzerne County Council also believes that providing tax exemptions under LERTA will encourage new industrial, commercial, and business development in the deteriorated areas defined by the Newport Township Board of Commissioners and Hanover Township Board of Commissioners, and in turn lead to additional tax revenue for Newport Township, the Greater Nanticoke Area School District, Hanover Township, the Hanover Area School District, and Luzerne County.

NOW, THEREFORE BE IT RESOLVED BY THE LUZERNE COUNTY COUNCIL, as follows:

SECTION ONE. Incorporation of Preamble.

The provisions set forth above in the preamble to this Resolution are incorporated herein by reference in their entirety.

SECTION TWO. Definitions.

The below terms will be defined as follows for the purposes of this Resolution.

- 2.1 “*Deteriorated Property*” means any industrial, commercial or other business property located in an eligible deteriorating area as defined hereinafter, or any such property which has been the subject of an order of a governmental agency requiring the property to be vacated, condemned or demolished by reason of non-compliance with laws, ordinances or regulations.
- 2.2 “*Improvement*” means repair, new construction or reconstruction, building alterations or additions, having the effect of rehabilitating 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 or maintenance shall not be deemed an improvement.
- 2.3 “*Deteriorated Area*” means collectively the real estate located in Newport Township that the Board of Commissioners designated as deteriorated areas in Ordinance 001-2021 dated March 1, 2021 and the real estate located in Hanover Township that the Board of Commissioners designated as deteriorated areas in Ordinance 003-2021 dated April 14, 2021.

SECTION THREE. Exemptions.

- 3.1 The amount to be exempted from real estate taxes is limited to that portion of the additional assessment attributable to the actual cost of new construction in the Deteriorated Area or improvements to the Deteriorated Property. The applicant is responsible for paying all applicable Luzerne County taxes not associated with the new improvements.
- 3.2 The exemption from real estate taxes is limited to improvements or new constructions for which an exemption has been requested in the manner set forth in this Resolution. All other applicable Luzerne County property taxes are not exempt and must be paid.
- 3.3 The exemption commences on the date that the improvement or new construction is assessed by the Luzerne County Assessor's Office. At that time, the said improvements will be exempt according to the following schedule:
- | | |
|-------------------|--|
| Year 1 to Year 7: | 90% Property Tax Abatement except as referenced above. |
| Year 8: | 80% Property Tax Abatement except as referenced above. |
| Year 9: | 70% Property Tax Abatement except as referenced above. |
| Year 10: | 60% Property Tax Abatement except as referenced above. |
- In no way shall, the property tax abatement under LERTA continue past December 31, 2035.
- 3.4 The exemption from taxes granted under this Resolution does not terminate upon the sale or exchange of the property.

SECTION FOUR. Procedure for Obtaining Exemption.

- 4.1 Any person desiring tax exemption under this Resolution ("Applicant") shall submit an application with the Luzerne County Tax Assessor's Office. The Applicant shall submit the application within forty-five (45) days of receiving the building permit for the improvement or new construction. If the improvement or new construction does not require a building permit, the Applicant shall submit the application within forty-five (45) days of commencing the construction. The application must be in writing and must provide the following information:

- 4.1.1 the name of the owner or owners of the deteriorated area;
 - 4.1.2 the date the building permit was issued for the improvement or new construction (if applicable); and
 - 4.1.3 the date when the Applicant commenced the construction for the improvement or new construction (“if applicable”); and
 - 4.1.4 the location of the property including tax parcel identification numbers; and
 - 4.1.5 a brief description of the proposed improvement or new construction; and
 - 4.1.6 estimated costs of the improvement or new construction; and
 - 4.1.7 any other information that Luzerne County may require.
- 4.2 Upon completion of the improvement or new construction, the Applicant shall notify the Luzerne County Tax Assessor’s Office by writing that the improvement or new construction is complete. The Luzerne County Tax Assessor’s Office shall then separately assess the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Resolution. The Luzerne County Tax Assessor’s Office shall then notify the Applicant, Newport Township, Hanover Township, Luzerne County, the Greater Nanticoke Area School District and the Hanover Area School District of the reassessment and the amount of the assessment eligible for the exemption.
- 4.3 Any Local Taxing Authorities may appeal the reassessment and the amount eligible for exemption as provided by law. Applicant waives the right to appeal any property tax assessment during the LERTA period. Applicant’s tax assessment appeal rights shall be restored after the LERTA period has expired.
- 4.4 The cost of the new construction or 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 amendment to this Resolution, if any, shall not apply to the adoption of any such amendment.

SECTION FIVE. Termination Date.

An application for exemption may be made at any time within three years from the effective date of this Resolution. All qualified applications under this Resolution are eligible for the entire ten year exemption schedule.

SECTION SIX. Extension.

Luzerne County will not extend the time for filing an application for exemption.

SECTION SEVEN. Revocation of LERTA Exemption.

The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, Luzerne County shall discontinue the LERTA exemption.

SECTION EIGHT. Amendments.

No amendments to this Resolution are effective unless the Luzerne County Council consents to the amendment by Resolution.

SECTION NINE. Repealer.

This Resolution repeals any other resolution or ordinance inconsistent with this Resolution.

SECTION TEN. Severability.

If any part of this Resolution is unenforceable to any extent for any reason, the rest of the Resolution will remain fully enforceable.

SECTION ELEVEN. Effective Date.

This Resolution shall become effective six (6) days from the date of enactment.

SECTION TWELVE. Further Authorization.

The administration and officials for Luzerne County are directed and authorized to take any action needed to carry out the intent of this Resolution.


ADOPTED at a meeting of Luzerne County Council held on the 25th day of May, 2021.

ROLL CALL VOTE (10-0)

YES: Griffith, Haas, McDermott, McGinley, Perry, Radle, Saidman, Schnee, SJ Urban and Vough

LUZERNE COUNTY COUNCIL

By: Tim McGinley
Tim McGinley, Chair

Attest: 
Sharon Lawrence, Clerk of Council

LUZERNE COUNTY MANAGER

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

**Township of Newport
Luzerne County, Pennsylvania
ORDINANCE NO. 1__-2021**

**AN ORDINANCE OF THE TOWNSHIP OF
NEWPORT ESTABLISHING A LOCAL ECONOMIC
REVITALIZATION TAX ASSISTANCE (“LERTA”)
PROGRAM WITHIN THE TOWNSHIP OF
NEWPORT LOCATED ON APPROXIMATELY
83.303 ACRES OF LAND BEING A PORTION OF
THE EARTH CONSERVANCY – BLISS I, BLISS II
AND BLISS III SITES IN NEWPORT TOWNSHIP,
HANOVER TOWNSHIP AND NANTICOKE CITY,
LUZERNE COUNTY, PENNSYLVANIA**

WHEREAS, under the Local Economic Revitalization Tax Assistance Act (“LERTA”), the Township of Newport is a local taxing authority that has the power to provide tax exemption for new construction in “deteriorated area.” See 72 P.S. §4722 et seq.; and

WHEREAS, on March 1st, 2021, the Newport Township Board of Commissioners, after Public Notice, held a public hearing on the LERTA proposal, to receive public input and to set the boundaries of the deteriorated area; and

WHEREAS, the Newport Township Board of Commissioners, based upon the evidence presented at the March 1st, 2021 Public Hearing, believes that providing tax exemptions under LERTA will encourage new industrial, commercial, and business development in the deteriorated area, and in turn lead to additional tax revenue for Newport Township, the Greater Nanticoke Area School District, and Luzerne County.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED AND IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of Newport Township as follows:

1. Definitions.

- 1.1. “*Deteriorated Property*” means any industrial, commercial or other business property located in an eligible deteriorating area as defined hereinafter, or any

such property which has been the subject of an order of a governmental agency requiring the property to be vacated, condemned or demolished by reason of non-compliance with laws, ordinances or regulations.

- 1.2. *“Improvement”* means repair, new construction or reconstruction, building alterations or additions, having the effect of rehabilitating deteriorated property so that it becomes habitable or attains higher standards of safety, economic use or amenity or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep or maintenance shall not be deemed an improvement.
- 1.3. *“Deteriorated Area”* means the real estate located in Newport Township that the Board of Supervisors designated as deteriorated areas herein.

2. Designated Property.

The boundaries of the area within Newport Township comprised of approximately 83.303 acres of land currently identified as part of Luzerne County Parcel Identification Numbers 46-K7-00A-021, 46-K7-00A-022, 46-K7-00A-023 and 46-K7-00A-008, as depicted on map attached hereto as Exhibit “A,” and as described in the metes and bounds description attached hereto as Exhibit “B”, is hereby designated a deteriorated area and shall be considered deteriorated property for the purpose of the Local Economic Revitalization Tax Assistance Act.

3. Exemptions.

- 3.1. The amount to be exempted from real estate taxes is limited to that portion of the additional assessment attributable to the actual cost of new construction in the Deteriorated Area or improvements to the Deteriorated Property.
- 3.2. The exemption from real estate taxes is limited to improvements or new constructions for which an exemption has been requested in the manner set forth in this Ordinance.
- 3.3. The exemption commences on the date that the improvement or new construction is assessed by the Luzerne County Assessor’s Office. At that time, the said improvements will be exempt according to the following schedule:

Year 1 to Year 7: 100% Property Tax Abatement of Improvements or New Construction

Year 8: 90% Property Tax Abatement of Improvements or New Construction

Year 9: 80% Property Tax Abatement of Improvements or New Construction

Year 10: 70% Property Tax Abatement of Improvements or New Construction

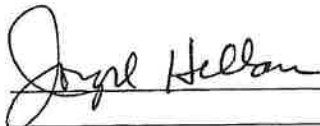
- 3.4. The exemption from taxes granted under this Ordinance does not terminate upon the sale or exchange of the property.
4. **Procedure for Obtaining Exemption.**
- 4.1. Any person desiring tax exemption under this Ordinance (“Applicant”) shall submit an application with the Township Manager. The Applicant shall submit the application within forty-five (45) days of receiving the building permit for the improvement or new construction. If the improvement or new construction does not require a building permit, the Applicant shall submit the application within forty-five (45) days of commencing the construction. The application must be in writing and must provide the following information:
- (A) the name of the owner or owners of the deteriorated area;
 - (B) the date the building permit was issued for the improvement or new construction (if applicable);
 - (C) the date when the Applicant commenced the construction for the improvement or new construction (“if applicable”)
 - (D) the location of the property including tax parcel identification numbers;
 - (E) a brief description of the proposed improvement or new construction;
 - (F) estimated costs of the improvement or new construction; and
 - (G) any other information that Newport Township may require.
- 4.2. Upon completion of the improvement or new construction, the Applicant shall notify the Newport Township Manager by writing that the improvement or new construction is complete. Upon receiving the notice, the Newport Township Manager shall make a request to the Luzerne County Assessor’s Office to separately assess the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance. The Luzerne County Assessor’s Office shall then notify the Applicant, and Newport Township, of the reassessment and the amount of the assessment eligible for the exemption.
- 4.3. The Applicant and any Local Taxing Authorities may appeal the reassessment and the amount eligible for exemption as provided by law.
- 4.4. The cost of the new construction or 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

amendment to this Ordinance, if any, shall not apply to the adoption of any such amendment.

5. **Termination Date.** An application for exemption may be made at any time within ten years from the effective date of this Ordinance. All qualified applications under this Ordinance are eligible for the entire ten year exemption schedule.
6. **Extension.** Newport Township may, by Ordinance adopted from time to time, extend the time for filing an application for exemption.
7. **Revocation of LERTA exemption.** The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, Newport Township shall discontinue the LERTA exemption.
8. **Amendments.** No amendments to this Ordinance are effective unless the Newport Township Board of Supervisors consents to the amendment by ordinance.
9. **Repeal.** This Ordinance repeals any other prior ordinance inconsistent with this Ordinance.
10. **Severability.** If any part of this Ordinance is unenforceable to any extent for any reason, the rest of the Ordinance will remain fully enforceable.
11. **Effective Date.** This Ordinance shall become effective immediately.
12. **Further Authorization.** The administration and officials for Newport Township are directed and authorized to take any action needed to carry out the intent of this Ordinance.

BE IT ENACTED AND ORDAINED AND IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of the Township of Newport, Luzerne County, Pennsylvania, this 1st day of March, 2021.

ATTEST:

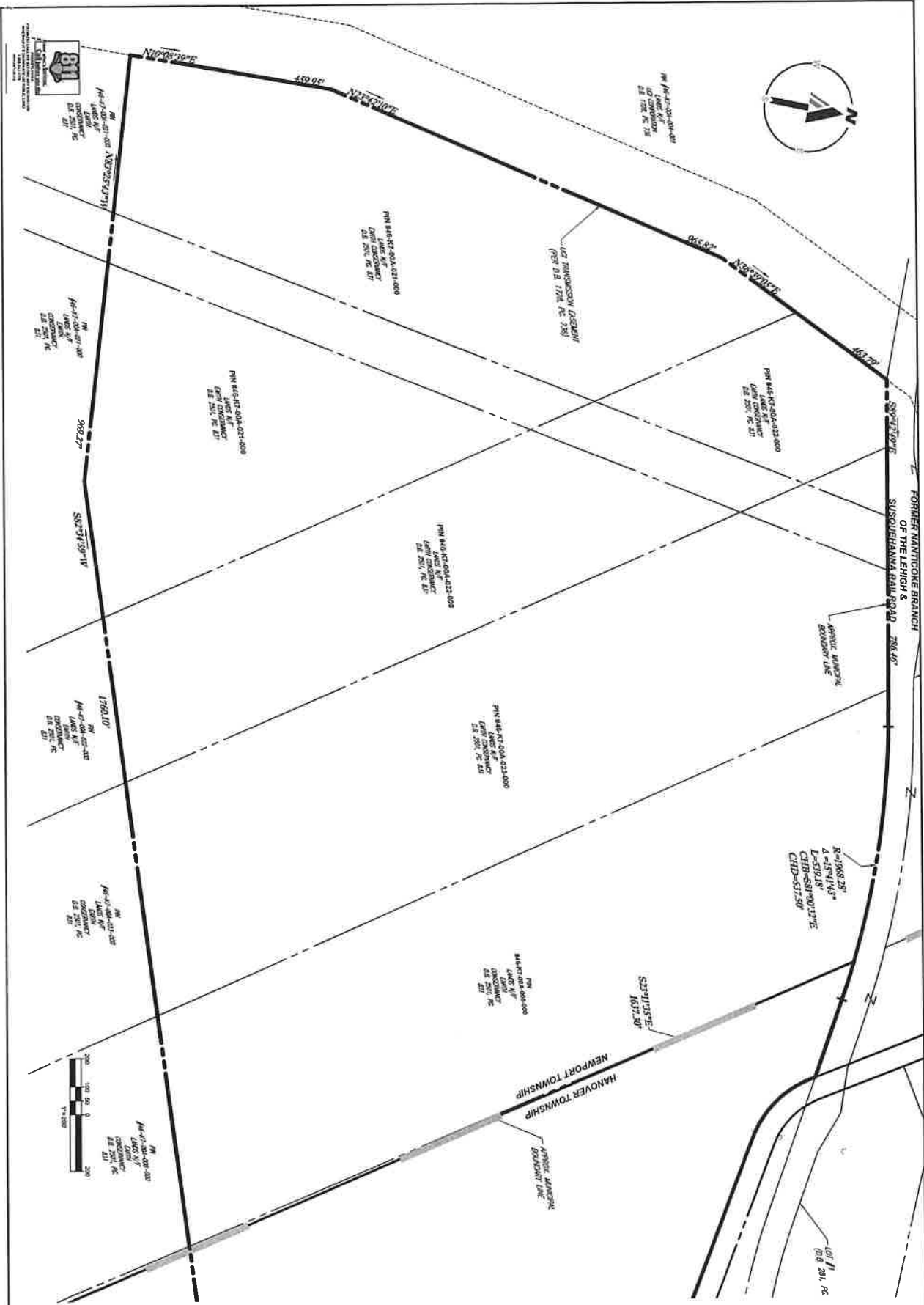


Township Secretary

TOWNSHIP OF NEWPORT

By: 
_____, Chairman
Board of Commissioners

EXHIBIT "A"
MAP OF DESIGNATED AREA



<p>BOHLER SITE CIVIL AND CONSULTING ENGINEERING LAND SURVEYING PROGRAM MANAGEMENT LANDSCAPE ARCHITECTURE SUSTAINABLE DESIGN PERMITTING SERVICES TRANSPORTATION SERVICES</p>		<p>REVISIONS</p> <table border="1"> <thead> <tr> <th>NO.</th> <th>DATE</th> <th>COMMENTS</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	NO.	DATE	COMMENTS												
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<p>FOR EXHIBIT PURPOSES ONLY</p>																	
<p>LEGAL DESCRIPTIONS EXHIBIT</p> <p>NORTHPOINT DEVELOPMENT LLC</p> <p>LEGAL DESCRIPTIONS EXHIBIT LYBRIE COUNTY HANOVER TOWNSHIP & NEWPORT TOWNSHIP PENNSYLVANIA</p>																	
<p>BOHLER 1860 MARION DRIVE, SUITE 200 CHALFOUNT, PA 18814 Phone: 717.866.8000 Fax: 717.866.8002 www.BohlerEngineering.com</p>																	
<p>PROJECT TITLE: LEGAL DESCRIPTIONS EXHIBIT NEWPORT TOWNSHIP</p> <p>PROJECT NUMBER: EX-1</p> <p>DRAWN DATE: 11/29/2023</p>																	

EXHIBIT "B"
LEGAL DESCRIPTION OF DESIGNATED AREA



CONTROL POINT ASSOCIATES, INC.

traditional methods | modern approaches

New Britain Corporate Center
1600 Manor Drive, Suite 210
Chalfont, PA 18914
Tel: 215.712.9800
cpasurvey.com

DECEMBER 8, 2020
02-200361-00

METES AND BOUNDS DESCRIPTION
AREA OF LOT 1-A IN NEWPORT TOWNSHIP
LANDS NOW OR FORMERLY
EARTH CONSERVANCY
NEWPORT TOWNSHIP, LUZERNE COUNTY
COMMONWEALTH OF PENNSYLVANIA

BEGINNING AT A POINT ON THE SOUTHERLY SIDE OF THE FORMER NANTICOKE BRANCH OF THE LEHIGH AND SUSQUEHANNA RAILROAD AT THE INTERSECTION WITH THE SOUTHEASTERLY SIDE OF A 150 FOOT WIDE UGI TRANSMISSION EASEMENT AT PENNSYLVANIA NORTH STATE PLANE COORDINATES NORTH: 375,924.98; EAST: 2,449,774.35, BEING RECORDED AS LOT 1-A IN LUZERNE COUNTY RECORDED PLAN BOOK 347, PAGE 50, AND FROM SAID POINT OF BEGINNING RUNNING, THENCE;

THE FOLLOWING THREE (3) COURSES AND DISTANCES ALONG THE SOUTHERLY SIDE OF THE FORMER NANTICOKE BRANCH OF THE LEHIGH AND SUSQUEHANNA RAILROAD:

1. SOUTH 89 DEGREES - 42 MINUTES - 49 SECONDS EAST, A DISTANCE OF 786.46 FEET TO A POINT OF CURVATURE, THENCE;
2. ALONG THE ARC OF A CIRCLE CURVING TO THE RIGHT, HAVING A RADIUS OF 1968.28 FEET, A CENTRAL ANGLE OF 15 DEGREES - 41 MINUTES - 43 SECONDS, AN ARC LENGTH OF 539.18 FEET, A CHORD BEARING SOUTH 81 DEGREES - 00 MINUTES - 32 SECONDS EAST AND A CHORD DISTANCE OF 537.50 FEET TO A POINT, THENCE;
3. ALONG A LINE RUNNING THROUGH LOT 1-A BEING THE APPROXIMATE MUNICIPAL BOUNDARY LINE BETWEEN NEWPORT TOWNSHIP AND HANOVER TOWNSHIP, SOUTH 23 DEGREES - 11 MINUTES - 35 SECONDS EAST, A DISTANCE OF 1637.30 FEET TO A POINT, THENCE;
4. ALONG THE COMMON DIVIDING LINE BETWEEN LOT 1-A, PIN #46-K7-00A-008-000; PIN #46-K7-00A-023-000; PIN #46-K7-00A-022-000 AND 46-K7-00A-021-000, SOUTH 82 DEGREES - 34 MINUTES - 59 SECONDS WEST, A DISTANCE OF 1760.10 FEET TO A POINT, THENCE;
5. ALONG THE DIVIDING LINE BETWEEN LOT 1-A AND PIN #46-K7-00A-021-000, NORTH 83 DEGREES - 25 MINUTES - 43 SECONDS WEST, A DISTANCE OF 969.27 FEET TO A POINT ON THE SOUTHEASTERLY SIDE OF A 150 FOOT WIDE UGI TRANSMISSION EASEMENT, THENCE;

THE FOLLOWING THREE (3) COURSES AND DISTANCES ALONG THE SOUTHEASTERLY SIDE OF A 150 FOOT WIDE UGI TRANSMISSION EASEMENT:

6. NORTH 10 DEGREES - 08 MINUTES - 39 SECONDS EAST, A DISTANCE OF 459.95 FEET TO A POINT, THENCE;
7. NORTH 23 DEGREES - 42 MINUTES - 10 SECONDS EAST, A DISTANCE OF 965.82 FEET TO A POINT, THENCE;
8. NORTH 36 DEGREES - 39 MINUTES - 05 SECONDS EAST, A DISTANCE OF 463.79 FEET TO THE POINT AND PLACE OF BEGINNING.

CONTAINING 3,628,700 SQUARE FEET OR 83.303 ACRES

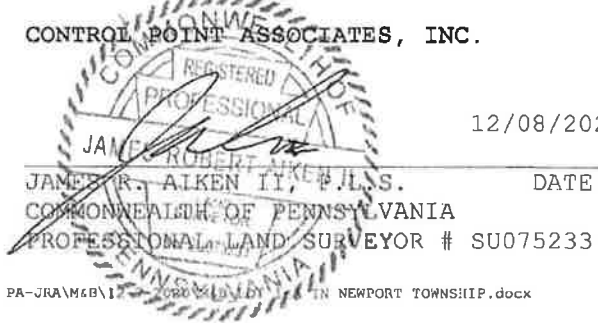
THIS PROPERTY SUBJECT TO RESTRICTIONS, COVENANTS AND/OR EASEMENTS EITHER WRITTEN OR IMPLIED.



THIS DESCRIPTION WAS WRITTEN BASED UPON A MAP ENTITLED "ALTA/NSPS LAND TITLE SURVEY, NP BLISS I, LLC, PART OF PIN #'S 46-K7-00A-021-000, 46-K7-00A-022-00, 46-K7-00A-023-000, 46-K7-00A-008-000 & 25-K7-00B-002-001, NEWPORT TOWNSHIP & HANOVER TOWNSHIP, LUZERNE COUNTY, COMMONWEALTH OF PENNSYLVANIA", PREPARED BY CONTROL POINT ASSOCIATES, INC., DATED 12/4/2020, REVISION NO. 1, DATED 12/7/2020, FILE NO. 02-200361, SHEET 1-3 OF 3.

CONTROL POINT ASSOCIATES, INC.

12/08/2020



\\PAFP02\Chalfont\Surveys\2020\02-200361-BEI-WFI-Nanticoke, Luzerne Co., PA-JRA\M&B\12-7-2020\REVISED BY JRA IN NEWPORT TOWNSHIP.docx
 PREPARED BY: JAA REVIEWED BY: JRA

Township of Hanover
Luzerne County, Pennsylvania
ORDINANCE NO. 003-2021

AN ORDINANCE OF THE TOWNSHIP OF HANOVER ESTABLISHING A LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (“LERTA”) PROGRAM WITHIN THE TOWNSHIP OF HANOVER LOCATED ON APPROXIMATELY 38.539 ACRES OF LAND BEING A PORTION OF THE EARTH CONSERVANCY – BLISS I, BLISS II AND BLISS III SITES IN HANOVER TOWNSHIP, NEWPORT TOWNSHIP AND NANTICOKE CITY, LUZERNE COUNTY, PENNSYLVANIA

WHEREAS, under the Local Economic Revitalization Tax Assistance Act (“LERTA”), the Township of Hanover is a local taxing authority that has the power to provide tax exemption for new construction in “deteriorated area.” See 72 P.S. §4722 et seq.; and

WHEREAS, on April 14, 2021, the Hanover Township Board of Commissioners, after Public Notice, held a public hearing on the LERTA proposal, to receive public input and to set the boundaries of the deteriorated area; and

WHEREAS, the Hanover Township Board of Commissioners, based upon the evidence presented at the April 14, 2021 Public Hearing, believes that providing tax exemptions under LERTA will encourage new industrial, commercial, and business development in the deteriorated area, and in turn lead to additional tax revenue for Hanover Township, the Hanover Area School District, and Luzerne County.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED AND IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of Hanover Township as follows:

1. Definitions.

- 1.1. “*Deteriorated Property*” means any industrial, commercial or other business property located in an eligible deteriorating area as defined hereinafter, or any

such property which has been the subject of an order of a governmental agency requiring the property to be vacated, condemned or demolished by reason of non-compliance with laws, ordinances or regulations.

- 1.2. “*Improvement*” means repair, new construction or reconstruction, building alterations or additions, having the effect of rehabilitating deteriorated property so that it becomes habitable or attains higher standards of safety, economic use or amenity or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep or maintenance shall not be deemed an improvement.
- 1.3. “*Deteriorated Area*” means the real estate located in Hanover Township that the Board of Commissioners designated as deteriorated areas herein.

2. Designated Property.

The boundaries of the area within Hanover Township comprised of approximately 38.539 acres of land currently identified as part of Luzerne County Parcel Identification Numbers 25-K7-00B-0002-001, as depicted on map attached hereto as Exhibit “A,” and as described in the metes and bounds description attached hereto as Exhibit “B”, is hereby designated a deteriorated area and shall be considered deteriorated property for the purpose of the Local Economic Revitalization Tax Assistance Act.

3. Exemptions.

- 3.1. The amount to be exempted from real estate taxes is limited to that portion of the additional assessment attributable to the actual cost of new construction in the Deteriorated Area or improvements to the Deteriorated Property.
- 3.2. The exemption from real estate taxes is limited to improvements or new constructions for which an exemption has been requested in the manner set forth in this Ordinance.
- 3.3. The exemption commences on the date that the improvement or new construction is assessed by the Luzerne County Assessor’s Office. At that time, the said improvements will be exempt according to the following schedule:

Year 1 to Year 7: 100% Property Tax Abatement of Improvements or New Construction

Year 8: 90% Property Tax Abatement of Improvements or New Construction

Year 9: 80% Property Tax Abatement of Improvements or New Construction

Year 10: 70% Property Tax Abatement of Improvements or New Construction

3.4. The exemption from taxes granted under this Ordinance does not terminate upon the sale or exchange of the property.

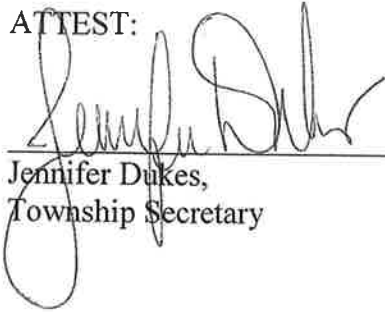
4. Procedure for Obtaining Exemption.

- 4.1. Any person desiring tax exemption under this Ordinance (“Applicant”) shall submit an application with the Township Manager. The Applicant shall submit the application within forty-five (45) days of receiving the building permit for the improvement or new construction. If the improvement or new construction does not require a building permit, the Applicant shall submit the application within forty-five (45) days of commencing the construction. The application must be in writing and must provide the following information:
- (A) the name of the owner or owners of the deteriorated area;
 - (B) the date the building permit was issued for the improvement or new construction (if applicable);
 - (C) the date when the Applicant commenced the construction for the improvement or new construction (“if applicable”)
 - (D) the location of the property including tax parcel identification numbers;
 - (E) a brief description of the proposed improvement or new construction;
 - (F) estimated costs of the improvement or new construction; and
 - (G) any other information that Hanover Township may require.
- 4.2. Upon completion of the improvement or new construction, the Applicant shall notify the Hanover Township Manager by writing that the improvement or new construction is complete. Upon receiving the notice, the Hanover Township Manager shall make a request to the Luzerne County Assessor’s Office to separately assess the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance. The Luzerne County Assessor’s Office shall then notify the Applicant, and Hanover Township, of the reassessment and the amount of the assessment eligible for the exemption.
- 4.3. The Applicant and any Local Taxing Authorities may appeal the reassessment and the amount eligible for exemption as provided by law.
- 4.4. The cost of the new construction or 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 amendment to this Ordinance, if any, shall not apply to the adoption of any such amendment.

5. **Termination Date.** An application for exemption may be made at any time within ten years from the effective date of this Ordinance. All qualified applications under this Ordinance are eligible for the entire ten year exemption schedule.
6. **Extension.** Hanover Township may, by Ordinance adopted from time to time, extend the time for filing an application for exemption.
7. **Revocation of LERTA exemption.** The exemption from real estate taxes provided for herein shall be forfeited by the Applicant and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, Hanover Township shall discontinue the LERTA exemption.
8. **Amendments.** No amendments to this Ordinance are effective unless the Hanover Township Board of Commissioners consents to the amendment by ordinance.
9. **Repeal.** This Ordinance repeals any other prior ordinance inconsistent with this Ordinance.
10. **Severability.** If any part of this Ordinance is unenforceable to any extent for any reason, the rest of the Ordinance will remain fully enforceable.
11. **Effective Date.** This Ordinance shall become effective immediately.
12. **Further Authorization.** The administration and officials for Hanover Township are directed and authorized to take any action needed to carry out the intent of this Ordinance.

BE IT ENACTED AND ORDAINED AND IT IS HEREBY ENACTED AND ORDAINED by the Board of Commissioners of the Township of Hanover, Luzerne County, Pennsylvania, this 14 day of April, 2021.

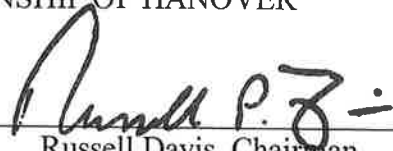
ATTEST:



Jennifer Dukes,
Township Secretary

TOWNSHIP OF HANOVER

By:



Russell Davis, Chairman
Board of Commissioners