

**RESOLUTION R-2023-113
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 or improvements 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 Hanover Township Board of Commissioners believes that providing tax exemptions under LERTA will encourage new industrial, commercial, and business development in the deteriorated areas, and in turn, will lead to additional tax revenue for Hanover Township, the Hanover Area School District, and Luzerne County (the “Local Taxing Authorities”); and

WHEREAS, on January 11, 2023, the Hanover Township Board of Commissioners held a public hearing to determine the boundaries of the deteriorated areas within Hanover Township; and

WHEREAS, after the public hearing, the Hanover Township Board of Commissioners enacted Ordinance 001-2023 dated January 11, 2023, designating certain areas within Hanover Township as deteriorated areas. The Hanover Township Ordinance specifying the location of the deteriorated areas is attached hereto as Exhibit “A” and is 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 affixed by the Hanover Township Board of Commissioners, and in turn will lead to additional tax revenue for the Local Taxing Authorities.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED 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 owned by an individual, association or corporation, and located in a deteriorated area, 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 or demolished by reason of noncompliance with laws, ordinance or regulations.
- 2.2 “*Improvement*” means repair, construction or reconstruction, including alterations and 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 and maintenance shall not be deemed an improvement.
- 2.3 “*Deteriorated Area*” means the real estate located in Hanover Township that the Hanover Township Board of Commissioners designated as deteriorated areas in Ordinance 001-2023 dated January 11, 2023.

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 construction or Improvements.
- 3.2 The exemption from real estate taxes is limited to Improvements or new construction 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 from real estate taxes commences in the tax year immediately following the completion of the new construction or Improvements; provided, however, that for projects involving phased development, the exemption from real estate taxes for each phase will commence in the tax year immediately following the completion of the new construction or Improvements developed and constructed during such phase. By way of example, if construction or Improvements for phase I of a development are completed on October 1, 2023, then, in that event, the exemption from real estate taxes for Improvements completed and constructed during phase I of such project will commence on January 1, 2024. If construction or Improvements for phase II of the same development thereafter are completed on October 1, 2024, then, in that event, the exemption from real estate taxes for Improvements completed and constructed during phase II of such project will commence on January 1, 2025. At that time, the said new construction or Improvements will be exempt, as set forth herein, according to the following schedule:

| | |
|------------------------|----------------------------|
| Year 1 through Year 7: | 90% Property Tax Abatement |
| Year 8: | 80% Property Tax Abatement |
| Year 9: | 70% Property Tax Abatement |
| Year 10: | 60% Property Tax Abatement |

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: (i) within forty-five (45) days of receiving the building permit for the Improvement or new construction; or (ii) in the case of phased development, within forty-five (45) days of receiving the building permit for the Improvement or new construction proposed by such phase. 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 applicable property within the Deteriorated Area; and
- 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 applicable property including tax parcel identification number(s); 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 reasonably 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 Local Taxing Authorities of the reassessment and the amount of the assessment eligible for the exemption.
- 4.3 The Applicant and the 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 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 ten (10) years from the effective date of this Resolution. All qualified applications under this Resolution are eligible for the entire ten (10) 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 non-exempt 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 non-exempt 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 fifteen (15) days from the date of enactment.

SECTION TWELVE. Further Authorization.

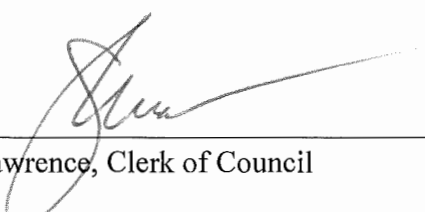
The administration and officials for Luzerne County are directed and authorized to take any action needed to carry out the intent of this Resolution.

Adopted at a meeting of Luzerne County Council held on the 22nd day of August, 2023.

ROLL CALL VOTE (10-1)

YES: Bienias, Lescavage, Lombardo, McDermott, McGinley, Mitchell, Perry, Thornton, Vough and Wolovich

NO: SJ Urban

Attest: 
Sharon Lawrence, Clerk of Council

LUZERNE COUNTY COUNCIL

By: 
Kendra Vough, Chair

LUZERNE COUNTY MANAGER

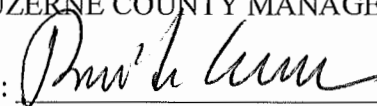
By: 
Romilda Crocamo, Esq.
County Manager

EXHIBIT “A”

[HANOVER TOWNSHIP ORDINANCE 001-2023]

Township of Hanover
Luzerne County, Pennsylvania
ORDINANCE NO. 00]-2023

AN ORDINANCE OF THE TOWNSHIP OF HANOVER ESTABLISHING A LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ("LERTA") PROGRAM WITHIN THE TOWNSHIP OF HANOVER LOCATED ON APPROXIMATELY 103.325 ACRES OF LAND BEING A PORTION OF THE EARTH CONSERVANCY – BLISS V SITE IN HANOVER TOWNSHIP, 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 November 9, 2022, 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 November 9, 2022 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

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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 103.325 acres of land currently identified as part of Luzerne County Parcel Identification Numbers 25-K7-00B-003; 25-K7-00B-004; and 25-K7-00B-005, 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.

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

3.3. 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.

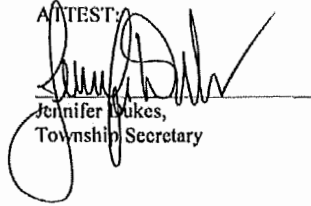
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5. **Termination Date.** An application for exemption may be made at any time within ten years from the effective date of this Ordinance. All qualified applications under this Ordinance are eligible for the entire ten year exemption schedule.
6. **Extension.** 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.

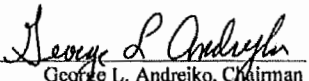
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**BE IT ENACTED AND ORDAINED AND IT IS HEREBY ENACTED AND
ORDAINED** by the Board of Commissioners of the Township of Hanover, Luzerne
County, Pennsylvania, this 11 day of JAN, 2023.

ATTEST:


Jennifer Dukes,
Township Secretary

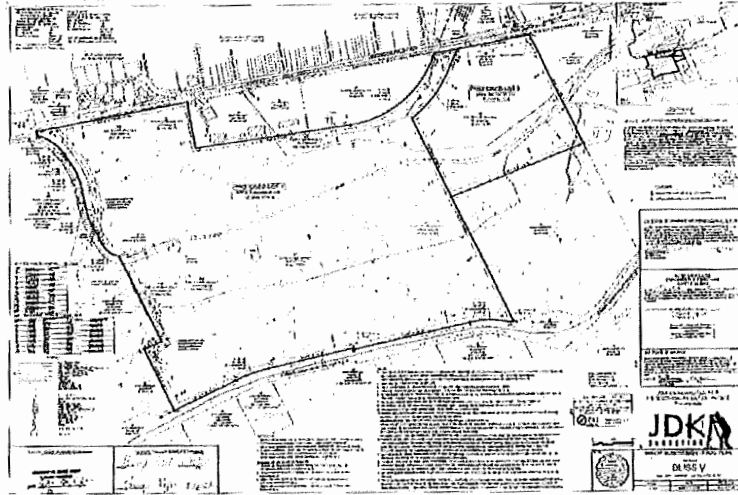
TOWNSHIP OF HANOVER

By: 
George L. Andrejko, Chairman
Board of Commissioners

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EXHIBIT "A"
MAP OF DESIGNATED AREA

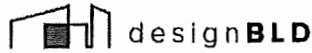
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EXHIBIT "B"
LEGAL DESCRIPTION OF DESIGNATED AREA

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54 Turkbannock Ave.
Erie, PA 16543
(814) 609-2600
www.designblld.com

October 10, 2022

BLISS V
LOT 1
LEGAL DESCRIPTION

ALL that certain piece, parcel or tract of land situate in the Township of Hanover, County of Luzerne and Commonwealth of Pennsylvania bounded and described as follows, to wit:

BEGINNING at an existing iron pin located along the easterly line of a 50-foot-wide private drive known as Dziak Drive and further described as being the Southeasterly corner of Lot 1-B of the "E.C. - BLISS" Minor Subdivision as recorded in Luzerne County Map Book 347 at page 51;

THENCE along said Lot 1-B, North eleven degrees, five minutes, eleven seconds West (N 11° 05' 11" W) a distance of thirty and seven hundredths (30.07') feet to an existing iron pin in line of other lands now or formerly of Earth Conservancy being a portion of the former Nanticoke Branch of the Lehigh & Susquehanna Railroad;

THENCE along said Earth Conservancy / Railroad lands, North seventy-nine degrees, twenty-one minutes, forty-one seconds East (N 79° 21' 41" E) a distance of one thousand one hundred ten and sixty-eight hundredths (1,110.68') feet to an existing iron pin located in line of lands now or formerly of David Gutkowski;

THENCE along said Gutkowski lands, South ten degrees, thirty-seven minutes, forty-two seconds East (S 10° 37' 42" E) a distance of three hundred thirty-eight and fourteen hundredths (338.14') feet to an existing iron pin;

THENCE along the same and continuing along lands now or formerly of Hanover Recreation Club of Nanticoke, North eighty-one degrees, fifty minutes, twenty-six seconds East (N 81° 50' 26" E) a distance of one thousand one hundred thirty-four and eighty hundredths (1,134.80') feet to an existing iron pin;

THENCE continuing along said Hanover Recreation lands, seven hundred seventy-seven and sixty-two hundredths (777.62') feet along a curve to the left, having a radius of seven hundred forty-nine and two hundredths (749.02') feet and a chord bearing and distance of North fifty-two degrees, five minutes, fifty-six seconds East, (N 52° 05' 56" E) seven hundred forty-three and sixteen hundredths (743.16') feet to an existing iron pin;

THENCE along the same, North twenty-two degrees, twenty-one minutes, twenty-six seconds East (N 22° 21' 26" E) a distance of sixty-one and forty-four hundredths (61.44') feet to an existing iron pin located along the southerly right of way line of Front Street (SR2010);

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THENCE along said Front Street right of way, North seventy-nine degrees, twenty-two minutes, twelve seconds East (N 79° 22' 12" E) a distance of one hundred sixty-six and ninety-one hundredths (166.91') feet to an existing iron pin located in line of other lands now or formerly of Earth Conservancy (Lot 2);

THENCE along said Lot 2, South twenty-two degrees, twenty-one minutes, twenty-six seconds West (S 22° 21' 26" W) a distance of one hundred twenty-nine and ninety-two hundredths (129.92') feet to an existing iron pin;

THENCE along the same, four hundred seventy-eight and sixty-one hundredths (478.61') feet along a curve to the right, having a radius of eight hundred ninety and two hundredths (890.02') feet and a chord bearing and distance of South thirty-six degrees, twenty-two minutes, five seconds West, (S 36° 22' 05" W) four hundred seventy-two and eighty-seven hundredths (472.87') feet to an existing iron pin;

THENCE along the same and continuing along other lands now or formerly of Earth Conservancy, South twenty-six degrees, forty-four minutes, thirteen seconds East (S 26° 44' 13" E) a distance of one thousand six hundred thirty-eight and forty-six hundredths (1638.46') feet to an existing iron pin located in line of other lands now or formerly of Earth Conservancy, being a portion of the former Lehigh Valley Railroad;

THENCE along said Earth Conservancy / Railroad lands, South seventy-seven degrees, three minutes, fifty-one seconds West, (S 77° 03' 51" W) a distance of twenty-six and eleven hundredths (26.11') feet to an existing iron pin;

THENCE along the same, two hundred ninety-nine and seventy hundredths (299.70') feet along a curve to the left, having a radius of six hundred seventy-seven and thirty hundredths (677.30') feet and a chord bearing and distance of South eighty-nine degrees, forty-three minutes, forty-two seconds West, (S 89° 43' 42" W) two hundred ninety-seven and twenty-six hundredths (297.26') feet to an existing iron pin;

THENCE along the same, South seventy-seven degrees, three minutes, seven seconds West (S 77° 03' 07" W) a distance of eight hundred sixty-one (861.00') feet to an existing iron pin;

THENCE along the same, North twelve degrees, fifty-six minutes, fifty-three seconds West (N 12° 56' 53" W) a distance of ten (10.00') feet to an existing iron pin;

THENCE along the same, South seventy-seven degrees, three minutes, seven seconds West (S 77° 03' 07" W) a distance of six hundred thirty-two (632.00') feet to an existing iron pin;

THENCE along the same, two hundred fifty-one and fifty-one hundredths (251.51') feet along a curve to the left, having a radius of one thousand five and forty hundredths (1005.40') feet and a chord bearing and distance of South sixty-nine degrees, fifty-three minutes, seven seconds West, (S 69° 53' 07" W) two hundred fifty and eighty-five hundredths (250.85') feet to an existing iron pin;

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THENCE along the same, South sixty-four degrees, eighteen minutes, fifty-one seconds West (S 64° 18' 51" W) a distance of four hundred ninety-one and fifty-eight hundredths (491.58') feet to an existing iron pin located in line of other lands now or formerly of Earth Conservancy;

THENCE along said other Earth Conservancy lands, North twenty-six degrees, forty-four minutes, thirteen seconds West (N 26° 44' 13" W) a distance of four hundred ninety-five and seventy hundredths (495.70') feet to an existing iron pin;

THENCE along the same, North sixty-six degrees, forty-two minutes, four seconds East (N 66° 42' 04" E) a distance of one hundred forty and twenty-five hundredths (140.25') feet to an existing iron pin;

THENCE along the same, North twenty-six degrees, forty-four minutes, thirteen seconds West (N 26° 44' 13" W) a distance of six hundred eighty-five and seventy-eight hundredths (685.78') feet crossing a 50-foot-wide private drive known as Dziak Drive, to an existing iron pin located along its easterly line;

THENCE along said easterly line of Dziak Drive, one hundred fifty-four and eighty-three hundredths (154.83') feet along a curve to the right, having a radius of one hundred seventy-five (175.00') feet and a chord bearing and distance of North fifty-three degrees, twenty-six minutes, fifty-eight seconds West, (N 53° 26' 58" W), one hundred forty-nine and eighty-three hundredths (149.83') feet to an existing iron pin;

THENCE along the same, North twenty-eight degrees, six minutes, eleven seconds West (N 28° 06' 11" W) a distance of one hundred fifty-one (151.00') feet to an existing iron pin;

THENCE along the same, one hundred thirty-one and ninety-eight hundredths (131.98') feet along a curve to the right, having a radius of four hundred seventy-five (475.00') feet and a chord bearing and distance of North twenty degrees, eight minutes, eleven seconds West, (N 20° 08' 11" W) one hundred thirty-one and fifty-six hundredths (131.56') feet to an existing iron pin;

THENCE along the same, North twelve degrees, eleven minutes, thirty-eight seconds West (N 12° 11' 38" W) a distance of one hundred forty and sixty-eight (140.68') feet to an existing iron pin;

THENCE along the same, two hundred six and eighty hundredths (206.80') feet along a curve to the left, having a radius of five hundred twenty-five (525.00') feet and a chord bearing and distance of North twenty-three degrees, twenty-eight minutes, twenty-two seconds West, (N 23° 28' 22" W) two hundred five and forty-seven hundredths (205.47') feet to an existing iron pin;

THENCE along the same, North thirty-four degrees, forty-five minutes, twenty-seven seconds West (N 34° 45' 27" W) a distance of ninety and thirty-one (90.31') feet to an existing iron pin;

THENCE along the same, two hundred thirty-seven and five hundredths (237.05') feet along a curve to the left, having a radius of three hundred twenty-five (325.00') feet and a chord bearing and distance of North fifty-five degrees, thirty-nine minutes, twelve seconds West, (N 55° 39' 12" W) two hundred thirty-one and eighty-three hundredths (231.83') feet to an existing iron pin, the POINT OF BEGINNING.

CONTAINING a total area of 4,500,828 square feet or 103.325 acres of land, more or less.

BEING all of LOT 1 as shown on Map entitled "BLISS V, Minor Subdivision - Final Plan, dated March 1, 2022, as prepared by JDK Surveying and as recorded in Luzerne County Map Book 387 at page 26.

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