

**RESOLUTION R-2023-114**  
**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 Hazle Township Board of Supervisors and Hazleton City Council believe 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 Hazle Township, the City of Hazleton the Hazleton Area School District, and Luzerne County (the “Local Taxing Authorities”); and

WHEREAS, on November 14, 2022, the Hazle Township Board of Supervisors held a public hearing for the purpose of designating certain property within Hazle Township as a Deteriorated Area; and

WHEREAS, after the public hearing, the Hazle Township Board of Supervisors enacted Resolution #2022-42, dated November 14, 2022, designating certain areas within Hazle Township as a deteriorated areas. The Hazle Township Resolution specifying the location of the deteriorated areas is attached hereto as Exhibit “A” and is incorporated herein by reference; and

WHEREAS, Resolution #2022-42 contained a typographical error which incorrectly referenced Tax Parcel Identification No.: 26-U8-00A-101 rather than Tax Parcel Identification No.: 26-U8-00A-001; and

WHEREAS, the Hazle Township Board of Supervisors enacted Resolution #2023-\_\_\_\_\_, dated August 14, 2023, correcting such typographical error. The Hazle Township Resolution correcting such typographical error is attached hereto as Exhibit “B” and is incorporated herein by reference; and

WHEREAS, Hazleton City Council held a public hearing to determine the boundaries of the deteriorated areas within the City of Hazleton; and

WHEREAS, after the public hearing, Hazleton City Council enacted Ordinance No.: 2020-10 dated April 28, 2020, designating certain areas within the City of Hazleton as deteriorated areas. The Hazleton City Ordinance specifying the location of the deteriorated areas is attached hereto as Exhibit “C” and is incorporated herein by reference; and

WHEREAS, Hazleton City Council thereafter enacted Ordinance No.: 2022-14 dated December 6, 2022, which amended Ordinance No.: 2020-10 dated April 28, 2020 by designating all properties within the General Industrial (“GI”) Zoning District within the City of Hazleton as deteriorated areas. Ordinance No.: 2022-14 dated December 6, 2022, expanding the location of the deteriorated areas within the City of Hazleton is attached hereto as Exhibit “D” 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 Hazle Township Board of Supervisors and the Hazleton City Council, 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: (i) located in Hazle Township that the Hazle Township Board of Supervisors designated as deteriorated areas in Resolution #2022-42, dated November 14, 2022 (as corrected by Resolution #2023-\_\_\_\_\_, dated August 14, 2023); and (ii) located in the City of Hazleton that the Hazleton City Council designated as deteriorated areas in Ordinance No.: 2020-10 dated April 28, 2020 (as amended by Ordinance No.: 2022-14 dated December 6, 2022).

### 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 such 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.

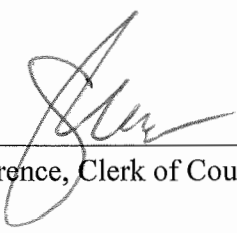
The administration and officials for Luzerne County are directed and authorized to take any action needed to carry out the intent of this Resolution.

ADOPTED at a meeting of Luzerne County Council held on the 22<sup>nd</sup> day of August, 2023.

ROLL CALL VOTE (10-1)

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

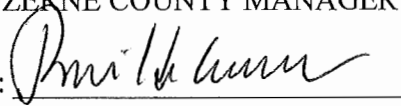
NO: SJ Urban

Attest:   
Sharon Lawrence, Clerk of Council

LUZERNE COUNTY COUNCIL

By:   
Kendra Vough, Chair

LUZERNE COUNTY MANAGER

By:   
Romilda Crocamo, Esq.  
County Manager

## **EXHIBIT “A”**

[Hazle Resolution #2022-42, dated November 14, 2022]

**RESOLUTION #2022-42**

**A RESOLUTION OF THE HAZLE TOWNSHIP SUPERVISORS DESIGNATING APPROXIMATELY 242 ACRES OF LAND LOCATED OFF OF THE ARTHUR GARDNER PARKWAY (SR 0424/TR 3032) AS A DETERIORATED AREA TO PROVIDE LERTA EXEMPTION TO NORTHPOINT DEVELOPMENT, LLC**

WHEREAS, after public hearing held on November 14, 2022, (prior to the regular meeting), the Hazle Township Board of Supervisors wish to designate real estate consisting of two hundred forty-two (242) acres of land, located generally off of the Arthur Gardner Parkway (SR 0424/TR 3032), covering lands incorporating all or part of Parcel Tax IDs: 71-U8-00A-005; 26-U8-00A-101; 71-U8-00A-02L-000; 71-U8-00A-02K-000; and 26-U8-00A-04B-000, within Hazle Township, as a Deteriorated Area for the purpose of providing a LERTA exemption to NORTHPOINT DEVELOPMENT, LLC;

NOW, THEREFORE, at a duly advertised meeting of the Hazle Township Board of Supervisors, it is hereby resolved that real estate consisting of two hundred forty-two (242) acres of land, located generally off of the Arthur Gardner Parkway (SR 0424/TR 3032), covering lands incorporating all or part of Parcel Tax IDs: 71-U8-00A-005; 26-U8-00A-101; 71-U8-00A-02L-000; 71-U8-00A-02K-000; and 26-U8-00A-04B-000, within Hazle Township, is a Deteriorated Area for the purpose of providing a LERTA exemption to NORTHPOINT DEVELOPMENT, LLC.


*[Remainder of Page Intentionally Left Blank. Signature Page to Follow]*

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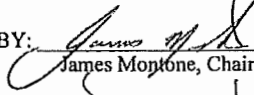


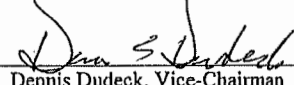
DULY RESOLVED this 14<sup>th</sup> day of November, 2022, at the regularly scheduled meeting of the Hazle Township Board of Supervisors.

ATTEST:

BY:   
Anthony Griguoli, Secretary

HAZLE TOWNSHIP  
BOARD OF SUPERVISORS

BY:   
James Montone, Chairman

BY:   
Dennis Dudeck, Vice-Chairman

# **EXHIBIT “B”**

[Hazel Resolution #2023-\_\_\_, dated August 14, 2023]

# **EXHIBIT “C”**

[Hazleton City Ordinance No.: 2020-10, dated April 28, 2020]

**ORDINANCE 2020-10**

***LERTA Ordinance Establishing Tax Exemptions from Property Tax for Certain Deteriorated Industrial, Commercial, or Other Business Property; Defining Eligible Deteriorated Areas, Setting a Maximum Exemption Amount, and an Exemption Schedule; and Providing a Procedure for Obtaining an Exemption***

***WHEREAS***, the General Assembly of Pennsylvania passed Act No. 76 of 1977 (72 P.S. §4722 et seq.) known as the Local Economic Revitalization Tax Assistance Act (LERTA) which authorizes local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial, and other business properties; and

***WHEREAS***, there are deteriorated industrial and commercial properties within the confines of the City of Hazleton; and

***WHEREAS***, the Council of the City of Hazleton in accordance with said Act held a public hearing to determine the boundaries of said deteriorated areas and to establish the LERTA provisions, which hearing was duly advertised; and

***WHEREAS***, at said public hearing, agencies and individuals had the opportunity to present to the Council of the City of Hazleton their recommendations concerning the location of the boundaries of deteriorated areas and the advocacy of implementation for the LERTA Program.

***NOW, THEREFORE, BE IT ORDAINED***, by the Council of the City of Hazleton that:

***I. DEFINITIONS***

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

(a) "Deteriorated Property" means any industrial, commercial or other business property owned by an individual, association or corporation, and located in a "Deteriorated Area", as provided by Resolution of the Council of the City of Hazleton, or any such property which has been the subject of an order by the City of Hazleton or agency thereof requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.

(b) "Improvement" means repair, construction or reconstruction, including alterations or additions, having the effect of rehabilitating a 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.*

*(c) "Local Taxing Authority" means City of Hazleton, Hazleton Area School District and County of Luzerne or any other governmental entity having the authority to levy real property taxes within the City of Hazleton.*

*(d) "Local Governing Body" means City of Hazleton.*

*(e) "Deteriorated Area" means an area, the boundaries of which are determined by a Local Taxing Authority in which improvements to deteriorated properties are eligible for tax exemption.*

## **II. EXEMPTION AREA**

*The following zoned area in the City of Hazleton is hereby specifically designated as being a Deteriorated Area: I-2. All commercial, industrial, or local business properties located in the I-2 Zoning District are eligible to participate in this tax exemption program, so long as they meet the pre-requisites for the program as hereinafter described.*

## **III. EXEMPTION AMOUNT**

*(a) The amount to be exempted shall be limited to that portion of the additional assessment valuation attributable to the actual costs of the improvement to the Deteriorated Property.*

*(b) The exemption shall be limited to the improvement for which the exemption has been requested in the manner set forth below and for which a separate tax assessment has been made by the Luzerne County Board of Assessment Appeals. Tax exemption shall only be granted if the property, as completed, complies with the various codes of the City of Hazleton and has been approved as a land development by the Council of the City of Hazleton.*

## **IV. EXEMPTION SCHEDULE**

*(a) For the first year immediately following the date upon which the improvement becomes assessable through the fifth year, ninety percent (90%) of the assessed valuation of the eligible improvement shall be exempted.*

*(b) For the sixth year immediately following the date upon which the improvement becomes assessable, eighty percent (80%) of the assessed valuation of the eligible improvement shall be exempted.*

*(c) For the seventh year immediately following the date upon which the improvement becomes assessable, sixty percent (60%) of the assessed valuation of the eligible improvement shall be exempted.*

*(d) For the eighth year immediately following the date upon which the improvement becomes assessable, forty percent (40%) of the assessed valuation of the eligible improvement shall be exempted.*

*(e) For the ninth year immediately following the date upon which the improvement becomes assessable, twenty percent (20%) of the assessed valuation of the eligible improvement shall be exempted.*

*(f) After the ninth year, the exemption shall terminate.*

*(g) In the event that the constructed building contains manufacturing operations that occupy no less than ten percent (10%) of the building floor area during the first year immediately following the date upon which the improvement becomes assessable and on an ongoing basis thereafter, then the percentage of Exemption in paragraph "(a)" of this section shall be one hundred (100%) percent.*

*(h) The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.*

#### **V. NOTICE TO TAXPAYERS**

*(a) Under the provisions of this Ordinance, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the City of Hazleton, 40 North Church Street, Hazleton, Pennsylvania and must be filed with the City of Hazleton at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time that construction commences.*

*(b) At the time a building or alteration permit is secured for the construction of an improvement for which an exemption is requested, or at the time construction commences if no permit is required, the taxpayer shall apply to the City of Hazleton for the exemption provided for in this Ordinance. Request for the exemption must be in writing certified in full setting forth the following information:*

*(1) The date the building permit or alteration permit was issued for said improvements.*

*(2) The location of the property to be improved.*

*(3) The nature of the property to be improved.*

*(4) The type of improvement.*

*(5) The summary of the plan of the improvement.*

*(6) The cost of the improvement.*

*(7) Any and all additional information the City may require.*

#### *VI. MINIMUM MANDATE*

*The mandate for eligibility for this program shall be the following:*

*(a) The creation of no less than one hundred (100) jobs; or*

*(b) The expenditure of no less than Two Million (\$2,000,000) Dollars for the improvement.*

#### *VII. PROCEDURE FOR OBTAINING EXEMPTION*

*A copy of the application for exemption shall be forwarded to the Luzerne County Board of Assessment Appeals by the City of Hazleton. Upon completion of the improvement or new construction, the taxpayer shall notify the City and the Luzerne County Tax Assessor, so that the Assessor can assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Ordinance. The City will then obtain from the Assessor the amount of the assessment eligible for exemption and will notify the taxpayer. Appeals from the assessments and the amount eligible for the exemption may be taken by the taxpayer or the City as provided by law. However, after the initial assessment, the applicant waives the right to appeal the assessment for the term of the program or exemption.*

#### *VIII. TERMINATION*

*Unless otherwise repealed by City Council, this Ordinance shall terminate on December 31, 2040. Nothing contained herein shall prohibit City Council from enacting a similar ordinance or extending this one. Any property tax exemptions*

granted under the provisions of this Ordinance shall be permitted to continue according to the exemption schedule even if this Ordinance expires or is repealed.

**IX. RULES AND REGULATIONS**

The Council of the City of Hazleton is hereby authorized and empowered to prepare, promulgate, and enforce rules and regulations made pursuant to the provision of this Ordinance. Such rules and regulations shall have the full force and effect of law unless modified, revoked, or repealed by City Council.

**X. SEVERABILITY**

The provisions of this Ordinance are severable and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses, or sentences.

**XI. EFFECTIVE DATE**

This Ordinance shall become effective on May 1, 2020.

**ORDAINED AND ENACTED** by Council this 28<sup>th</sup> day of April, 2020.

**First Reading**  
(March 11, 2020)

**Second Reading**  
(April 8, 2020)

**Third Reading**  
(April 28, 2020)

Presented Colombo  
Seconded Barletta  
Barletta Y  
Colombo Y  
Mundie Y  
Sacco Y  
Perry Y

Presented Perry  
Seconded Sacco  
Barletta Y  
Colombo Y  
Mundie Y  
Sacco Y  
Perry Y

Presented Perry  
Seconded Colombo  
Barletta Y  
Colombo Y  
Mundie Y  
Sacco Y  
Perry Y

**ORDINANCE PASSES UNANIMOUSLY ON 4/28/2020**



# **EXHIBIT “D”**

[Hazleton City Ordinance No.: 2022-14, dated December 6, 2022]

**ORDINANCE 2022-14**

**AN ORDINANCE OF THE CITY OF HAZLETON, LUZERNE COUNTY, COMMONWEALTH OF PENNSYLVANIA, AMENDING PART II, CHAPTER 490, TAXATION, OF THE CITY'S CODE OF ORDINANCES BY AMENDING ARTICLE XIII, LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE; REPEALING PRIOR INCONSISTENT ORDINANCES AND PARTS OF ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND CONTAINING AN EFFECTIVE DATE.**

*WHEREAS, the Council of the City of Hazleton has adopted certain provisions related to the subject matter of taxation at Part II, Chapter 490, Taxation, of the City's Code of Ordinances.*

*WHEREAS, Article XIII of Chapter 490, provides for Local Economic Revitalization Tax Assistance (LERTA), which is a tax abatement program created by the Commonwealth of Pennsylvania in 1977 authorizing local taxing authorities to provide tax exemptions.*

*WHEREAS, the Council of the City of Hazleton hereby adopts this ordinance which amends the current provisions of the LERTA program to better serve the needs of the City of Hazleton.*

**NOW THEREFORE, BE IT ORDAINED AND ENACTED** by the Council of the City of Hazleton as follows:

*Article XIII*

**Local Economic Revitalization Tax Assistance**

**[Adopted 4-28-2020 by Ord. No. 2020-10]**

**§ 490-85 Definitions.**

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

**DETERIORATED AREA**

*An area, the boundaries of which are determined by a Local Taxing Authority in which improvements to deteriorated properties are eligible for tax exemption.*

**DETERIORATED PROPERTY**

*Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a "deteriorated area," as provided by resolution of the Council of the City of Hazleton, or any such property which has been the subject of an order by the City of Hazleton or agency thereof requiring*

*the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.*

**IMPROVEMENT**

*Repair, construction or reconstruction, including alterations or additions, having the effect of rehabilitating a 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.*

**LOCAL GOVERNING BODY**

*City of Hazleton.*

**LOCAL TAXING AUTHORITY**

*City of Hazleton, Hazleton Area School District and County of Luzerne or any other governmental entity having the authority to levy real property taxes within the City of Hazleton.*

**§ 490-86 Exemption area.**

*The following zoned area in the City of Hazleton is hereby specifically designated as being a deteriorated area: GI All commercial, industrial, or local business properties located in the GI Zoning District are eligible to participate in this tax exemption program, so long as they meet the prerequisites for the program as hereinafter described.*

**§ 490-87 Exemption amount.**

- A. The amount to be exempted shall be limited to that portion of the additional assessment valuation attributable to the actual costs of the improvement to the deteriorated property.*
- B. The exemption shall be limited to the improvement for which the exemption has been requested in the manner set forth below and for which a separate tax assessment has been made by the Luzerne County Board of Assessment Appeals. Tax exemption shall only be granted if the property, as completed, complies with the various codes of the City of Hazleton and has been approved as a land development by the Council of the City of Hazleton.*

**§ 490-88 Exemption schedule.**

*In order to provide flexibility for developers and to minimize any adverse impact on the City, the City offers a developer two (2) options from which they may choose:*

**1. An escalating scale as follows:**

*A. For the first year immediately following the date upon which the improvement becomes assessable, 100% of the assessed valuation of the eligible improvement shall be exempted.*

*B. For the second year immediately following the date upon which the improvement becomes assessable, 90% of the assessed valuation of the eligible improvement shall be exempted.*

*C. For the third year immediately following the date upon which the improvement becomes assessable, 80% of the assessed valuation of the eligible improvement shall be exempted.*

*D. For the fourth year immediately following the date upon which the improvement becomes assessable, 70% of the assessed valuation of the eligible improvement shall be exempted.*

*E. For the fifth year immediately following the date upon which the improvement becomes assessable, 60% of the assessed valuation of the eligible improvement shall be exempted.*

*F. For the sixth year immediately following the date upon which the improvement becomes assessable, 50% of the assessed valuation of the eligible improvement shall be exempted.*

*G. For the seventh year immediately following the date upon which the improvement becomes assessable, 40% of the assessed valuation of the eligible improvement shall be exempted.*

*H. For the eighth year immediately following the date upon which the improvement becomes assessable, 30% of the assessed valuation of the eligible improvement shall be exempted.*

I. For the ninth year immediately following the date upon which the improvement becomes assessable, 20% of the assessed valuation of the eligible improvement shall be exempted.

J. For the tenth year immediately following the date upon which the improvement becomes assessable, 10% of the assessed valuation of the eligible improvement shall be exempted.

K. For the eleventh year immediately following the date upon which the improvement becomes assessable, the exemption shall terminate.

L. The exemption from taxes granted under this article shall be upon the property and shall not terminate upon the sale or exchange of the property.

2. A one-time payment calculated as follows:

Due within thirty (30) days of plan submission a one-time payment to the City equivalent to three (3) years at 100% of the current land value plus the estimate of total construction cost.

For the sixth (6<sup>th</sup>) year immediately following the date upon which the improvement becomes assessable, if the total construction cost used to make the calculation is less than the current assessed value, the current owner agrees to make whole on the original one-time payment amount.

**§ 490-89 Notice to taxpayers.**

A. Under the provisions of this article, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the City of Hazleton, 40 North Church Street, Hazleton, Pennsylvania, and must be filed with the City of Hazleton at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time that construction commences.

B. At the time a building or alteration permit is secured for the construction of an improvement for which an exemption is requested, or at the time construction commences if no permit is required, the taxpayer shall apply to the City of Hazleton for the exemption provided for in this article. Request for the exemption must be in writing certified in full setting forth the following information:

- (1) *The date the building permit or alteration permit was issued for said improvements.*
- (2) *The location of the property to be improved.*
- (3) *The nature of the property to be improved.*
- (4) *The type of improvement.*
- (5) *The summary of the plan of the improvement.*
- (6) *The cost of the improvement.*
- (7) *Any and all additional information the City may require.*

**§ 490-90 Minimum mandate.**

*The mandate for eligibility for this program shall be the following:*

- A. *The creation of no less than 100 jobs; or*
- B. *The expenditure of no less than \$2,000,000 for the improvement.*

**§ 490-91 Procedure for obtaining exemption.**

*A copy of the application for exemption shall be forwarded to the Luzerne County Board of Assessment Appeals by the City of Hazleton. Upon completion of the improvement or new construction, the taxpayer shall notify the City and the Luzerne County Tax Assessor, so that the Assessor can assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this article. The City will then obtain from the Assessor the amount of the assessment eligible for exemption and will notify the taxpayer. Appeals from the assessments and the amount eligible for the exemption may be taken by the taxpayer or the City as provided by law. However, after the initial assessment, the applicant waives the right to appeal the assessment for the term of the program or exemption.*

**§ 490-92 Termination.**

*Unless otherwise repealed by City Council, this article shall terminate on December 31, 2040. Nothing contained herein shall prohibit City Council from enacting a similar ordinance or extending this one. Any property tax exemptions granted under the provisions of this article shall be permitted to continue according to the exemption*

*schedule even if this article expires or is repealed.*

**§ 490-93 Rules and regulations.**

*The Council of the City of Hazleton is hereby authorized and empowered to prepare, promulgate, and enforce rules and regulations made pursuant to the provision of this article. Such rules and regulations shall have the full force and effect of law unless modified, revoked, or repealed by City Council.*

**§ 490-94 Repealer.**

*Any and all other ordinances or parts of ordinances in violation or in conflict with the terms, conditions and provisions of this ordinance are hereby repealed to the extent of such irreconcilable conflict.*

**§ 490-95 Severability.**

*The terms, conditions and provisions of this ordinance are hereby declared to be severable, and, should any portion, part or provision of this ordinance be found by a court of competent jurisdiction to be invalid, non-enforceable or unconstitutional, the Council hereby declares its intent that the ordinance shall have been enacted without regard to the invalid, non-enforceable, or unconstitutional portion, part or provision of this ordinance.*

*This ordinance shall become effective at the earliest time permitted under Pennsylvania law and adopted as part of the Hazleton City Code of Ordinances.*

**ORDAINED AND ENACTED** by Council this 6<sup>th</sup> day of December, 2022.

**First Reading  
(Nov. 22, 2022)**

*Presented Barletta  
Seconded Perry  
Barletta Y  
Colombo Y  
Mundie Y  
Ondishin Y  
Perry Y*

**Second Reading  
(December 6, 2022)**

*Presented Barletta  
Seconded Ondishin  
Barletta Y  
Colombo Y  
Mundie Y  
Ondishin Y  
Perry Y*

**ORDINANCE PASSES UNANIMOUSLY ON 12/6/2022**