

ORDINANCE NO. 32

AN ORDINANCE OF THE TOWNSHIP OF CATHARINE, BLAIR COUNTY, PENNSYLVANIA, PROVIDING DEFINITIONS APPLICABLE TO THE ADJUSTMENT OF CERTAIN REAL PROPERTY TAXES ON COMMERCIAL OR INDUSTRIAL PROPERTY; ESTABLISHING EXEMPTION SCHEDULES FOR THE ABATEMENT OF SAID REAL PROPERTY TAXES; ESTABLISHING PERMISSIBLE EXEMPTION AMOUNTS FOR THE ABATEMENT OF SAID REAL PROPERTY TAXES; ESTABLISHING PROCEDURES FOR NOTICE TO TAXPAYERS AND FOR IMPLEMENTING THE ABATEMENT OF SAID REAL PROPERTY TAXES; FURTHER, PROVIDING FOR IMPLEMENTING THE EFFECTIVE TERMINATION OF THIS ORDINANCE ON DECEMBER 31, 1994; AND FURTHER, DESCRIBING THE BOUNDARIES OF DETERIORATED AREAS.

SECTION 1: Legislative findings

WHEREAS, On December 1, 1977, Act No. 76 of 1977 (72 P.S. 4722 et seq.) authorizing the exemption from property tax of certain improvements to deteriorated business property in designated areas was duly approved by the Governor of the Commonwealth of Pennsylvania and became effective the same day, and

WHEREAS, the Supervisors of Catharine Township have determined there are certain deteriorated areas within the Township and that the following conditions have been found to exist, to some extent, within the boundaries of the Township of Catharine: unsafe, unsanitary and overcrowded buildings; vacant, overgrown and unsightly lots of ground; a disproportionate number of tax delinquent properties; defective design or arrangement of buildings, streets, or lot layouts; and a high incidence of persistent unemployment or under-employment; and

WHEREAS, the Supervisors of Catharine Township have found that there exists a need throughout the Township to provide incentives for the rehabilitation of business property, thereby encouraging the revitalization of commercial and industrial areas and of neighborhoods;

NOW, THEREFORE, be it ordained by the Supervisors of Catharine Township, and it is hereby ordained by authority of the same, as follows:

SECTION 2: Definitions

For the purpose of this Article, the following words and phrases shall have the meaning set forth below:

(a) "Deteriorated area" means an area within the corporate limits of Catharine Township which Catharine Township, pursuant to public hearing determined to meet one or more criteria for the designation of such areas as set

forth in Pennsylvania Act No. 76 of 1977 (72 P.S. 4722 et seq.), as amended.

(b) "Business property" means an industrial or commercial property owned by an individual, association or corporation and shall include, but not be limited to, any portion of a property utilized for industrial or commercial use; such may include all or a portion of a property utilized as dwelling units and/or commercial use as more particularly defined by the appropriate area, but not land principally utilized as surface parking facilities.

(c) "Deteriorated business property" means any business property located in a deteriorated area, 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, ordinances or regulations.

(d) "Business improvement" means repair, new construction or reconstruction of any deteriorated business property, including alterations and additions, having the effect of rehabilitating a deteriorated business property so that it becomes habitable or attains higher standards of health, economic use or amenity, or is brought into compliance with laws, ordinances or regulations governing such standards; provided, however, that ordinary upkeep and maintenance shall not be deemed a business improvement; new construction or erection as business property upon vacant land within a designated deteriorated area shall be deemed a business improvement.

### SECTION 3: Deteriorated Areas

The area of Catharine Township hereby delineated as deteriorated areas are the entire township of Catharine. The boundaries designated as the deteriorated areas shall be identical to and coterminous with the existing geographical boundaries of the Township.

### SECTION 4: Exemption Schedules

(a) In the deteriorated areas so designated as proved herein, business improvements shall be exempted from Catharine Township real property taxes as further provided for hereinafter, in accordance with the following schedule and related conditions:

(1) For the first, second, and third years in which improvements would otherwise be taxable, one hundred (100%) percent of the eligible assessment shall be exempted; for the fourth and fifth years, fifty (50%) percent of the eligible assessment shall be exempted; after the fifth year, the exemption shall terminate.

(2) The exemption from real property taxes granted pursuant to the provisions hereof shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

(3) If an eligible property is granted a tax exemption pursuant to the provisions thereof, the improvements shall not, during the exemption period, be considered a factor in assessing other properties.

(4) The exemption period shall begin at the time the building permit is issued.

#### SECTION 5: Exemption Amounts

(a) In the case of business improvements, exemption from Catharine Township real property taxes upon completion shall be limited to the additional assessment valuation attributable to the actual cost of improvements.

(b) In no case shall any tax exemption be granted pursuant to the provisions hereof if the property owner has not secured or does not secure the necessary and proper zoning, building, health, housing, electrical, plumbing or other required permits prior to initiating the business improvement

#### SECTION 6: Notification Procedures

(a) There shall be placed on the form application for building and alteration permits the following:

#### NOTICE TO TAXPAYERS

Under the provisions of Ordinance No. 32 , Township of Catharine, 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 appropriate municipal official and must be filed with the appropriate municipality at the time a building or alteration permit is secured.

(b) At the time a building or alteration permit is secured for business improvements for which an exemption is desired, the taxpayer shall apply to each appropriate local taxing authority for the exemption provided herein. Requests for the exemption must be made in writing certified in full on a form prescribed by the appropriate taxing authorities, setting forth the following information:

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

- (2) The type of improvements.
- (3) The summary of the plan of the improvement.
- (4) The cost of the improvement.
- (5) That the property has been inspected and verified by the designated municipal official.
- (6) Such additional information as may be required by the designated municipal official of the appropriate municipality for the purpose of implementing the provisions hereof.

(c) Pursuant to compliance with the procedures specified herein, the designated municipal official of the appropriate taxing authority shall forward a copy of each exemption request to the Blair County Assessor of Taxes.

(d) Upon completion of the business improvement, the taxpayer shall provide the designated municipal officials of the respective taxing authorities and the Blair County Assessor of Taxes with a Certificate of Completion issued by the owner, or an independent architect or professional engineer, so that the assessor may assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established herein. In the absence of said Certificate, the Blair County Assessor may determine the date of completion.

(e) The Treasurer of the County of Blair shall then obtain from the Blair County Chief Assessor the amount of assessment eligible for exemption and shall notify the taxpayer. The Treasurer of the County of Blair is authorized to make refunds if applicable, only after the Blair County Assessor of Taxes has notified the Treasurer of its separate assessment upon the improvement for which an exemption is requested. Appeals from the reassessment and the amount eligible for exemption may be taken by the taxpayer as provided by law.

#### SECTION 7: Termination

Unless otherwise repealed or extended by the Supervisors of Catharine Township, this ordinance shall terminate December 31, 1994. Any property tax exemptions granted under the provisions of this ordinance shall be permitted to continue according to the exemption schedule established pursuant to the provisions hereof, even if this ordinance expires or is repealed or amended.

#### SECTION 8: Severability

The provisions of this ordinance are severable and if any of its sections,

