

ORDINANCE # 77

ORDINANCE OF THE CATHARINE TOWNSHIP
MUNICIPALITY PURSUANT TO THE LOCAL ECONOMIC
REVITALIZATION TAX ASSISTANCE ACT AND THE IMPROVEMENT OF
DETERIORATING REAL PROPERTY OR AREAS OF TAX EXEMPTION ACT
ESTABLISHING TAX EXEMPTIONS FOR REAL PROPERTY LOCATED
WITHIN DETERIORATED AREAS OF THE CATHARINE TOWNSHIP,
BLAIR COUNTY DESIGNATED BY LOCAL MUNICIPALITIES; AND
PROVIDING FOR THE IMPLEMENTATION THEREOF, INCLUDING THE
CONTINGENCY OF ADOPTION OF CONCURRENT LEGISLATION BY
OTHER AFFECTED TAXING BODIES

WHEREAS, the CATHARINE TOWNSHIP has expressed its support for a tax exemption program pursuant to the Local Economic Revitalization Tax Assistance Act, Act No. 76 of December 1, 1977, P.L. 237, 72 P.S. §4722 (hereinafter "LERTA") and pursuant to the Improvement of Deteriorating Real Property or Areas of Tax Exemption Act, Act No. 34 of July 9, 1971, P.L. 206, 72 P.S. §4711-101 (hereinafter "RLERTA"); and

WHEREAS, there are certain deteriorated areas, as that term is defined by the aforesaid statutes, existing within the Catharine Township; and

WHEREAS, the Board of Supervisors of Catharine Township believes that it is in the best interest of the Township to provide tax incentives for the rehabilitation and development of qualified business property and qualified dwelling units, thereby encouraging revitalization and development of these areas to the benefit of all concerned.

NOW, THEREFORE, BE IT ORDAINED by the Catharine Township as follows:

SECTION 1. DEFINITIONS

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

A. Deteriorated area and/or neighborhood means an area within the corporate limits of the Catharine Township which, by action of the governing municipality and pursuant to public hearing, has been determined to meet one or more criteria for the designation of such areas as set forth in LERTA and RLERTA.

B. Under LERTA, business property means an industrial, commercial or other business property owned by an individual, association or corporation and shall include, but not be limited to, any portion of a property utilized for industrial, commercial or other business use; business property may include all or a portion of a property utilized as dwelling units and/or commercial use, as more particularly defined by the appropriate municipality; it may also include vacant land within a designated deteriorated area, but not land principally utilized as surface parking facilities.

C. Under LERTA, 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. Under LERTA, 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 of a structure as business property upon vacant land within a designated deteriorated area shall be deemed a business improvement.

E. Under RLERTA, dwelling unit means a house, double house or duplex, townhouse or row house, apartment, or any building intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or cooking equipment for the exclusive use of the occupant or occupants.

F. Under RLERTA, a deteriorated residential property means a dwelling unit located in a deteriorated neighborhood, as hereinafter provided, or a dwelling unit which has been or upon request is certified by a health, housing or building inspection agency as unfit for human habitation for rent withholding, or other health or welfare purposes, or has been the subject of an order by such an agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.

G. Under RLERTA, residential improvement means repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a structure so that it becomes habitable or attains higher standards of housing safety, health or amenity, or is brought into compliance with laws, ordinances or regulations governing housing standards; ordinary upkeep and maintenance shall not be deemed an improvement.

H. Under RLERTA, residential construction means the building or erection of dwelling units, as defined above, upon vacant land or land specifically prepared to receive such structures.

SECTION 2. EXEMPTION SCHEDULES

A. In each deteriorated area and/or neighborhood so designated as provided for herein, business improvements, residential improvements and residential construction 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 remainder of the year the improvement is completed and otherwise taxable and the first complete fiscal year thereafter, one hundred (100%) percent of the eligible assessment shall be exempt;
- 2) For the second complete fiscal year eighty (80%) percent;
- 3) For the third complete fiscal year sixty (60%) percent;
- 4) For the fourth complete fiscal year forty (40%) percent;
- 5) For the fifth complete fiscal year twenty (20%) percent; and
- 6) After the fifth complete fiscal year, the exemption shall terminate.

B. 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.

C. If an eligible property is granted a tax exemption pursuant to the provisions hereof, the improvements shall not, during the exemption period, be considered as a factor in assessing other properties.

SECTION 3. EXEMPTION AMOUNTS

A. In the case of business improvements and residential 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 the case of residential construction, exemption from Catharine Township real property taxes, upon completion, shall be the assessment valuation attributable to the cost of construction of the new dwelling unit.

C. 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 work.

SECTION 4. APPLICATION PROCEDURES

A. The taxpayer shall apply for the exemption at the time of obtaining a building permit, and shall comply with the procedures established by the Township.

B. Application to the Township shall be made on a form supplied by the Catharine Township, which form shall contain the following information:

- 1) The date 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 Township Board Secretary for the purpose of implementing the provisions hereof.

C. Pursuant to compliance with the procedures specified herein, the Township Secretary shall forward a copy of each exemption request to the Blair County Assessment Office.

D. Upon completion of the business improvement, residential improvement or residential construction, the taxpayer shall provide the Township Secretary and the Blair County Assessment Office with a Certificate of Completion issued by the Uniform Construction Code Inspector, so that the Assessment Office 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 Assessment Office may determine the date of completion.

E. The Treasurer of the Township shall then obtain from the Blair County Assessment Office the amount of the assessment eligible for exemption and shall notify the taxpayer. The Treasurer of the Township is authorized to make refunds, if applicable, only after the Blair County Assessment Office 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 the exemption may be taken by the taxpayer as provided by law.

SECTION 5. ELIGIBLE AREAS

A. LERTA. At a joint public hearing held July 18, 2022, a quorum of the Board of Commissioners for the County of Blair, the Board of Supervisors of the Townships of Catharine and Woodbury, the Council of the Borough of Williamsburg and the Board of Directors of the Williamsburg Community School District determined that the following areas qualified and were designated as a deteriorated area under LERTA within their corporate boundaries, and the area is hereby designated as a deteriorated area:

Catharine Township
Woodbury Township
Williamsburg Borough

B. RLERTA. At a joint public hearing held August 29, 2022, a quorum of the Board of Commissioners for the County of Blair, the Board of Supervisors of the Townships of Catharine and Woodbury, the Council of the Borough of Williamsburg and the Board of Directors of the Williamsburg Community School District determined that the following areas qualified and were designated as a deteriorated area and/or neighborhood under RLERTA within their corporate boundaries, and the area is hereby designated as a deteriorated area:

Catharine Township
Woodbury Township
Williamsburg Borough

SECTION 6. TERMINATION

Unless otherwise repealed or extended by the County, this Ordinance shall terminate ten (10) years after its effective date. 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 7. 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. It is hereby declared to be the intent of the Township that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included herein.

SECTION 8. REPEALER

All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent of the inconsistency.

SECTION 9. CONTINGENCY

Notwithstanding any other provisions for this Ordinance, this Ordinance shall remain in full force and effect conditioned upon Woodbury Township, Williamsburg Borough, Blair County, and Williamsburg Community School District; enacting ordinances or resolutions establishing deteriorated areas and providing exemptions. Should they fail to enact or maintain such legislation, this Ordinance shall be considered to be ineffective.

SECTION 10. EFFECTIVE DATE

This Ordinance shall take effect in accordance with the provisions of the law and shall thereafter remain in effect subject to the conditions herein stated, unless repealed, as of January 1, 2023.

ENACATED AND ORDAINED by the Township of Catharine, Commonwealth of Pennsylvania, at a meeting of the Board of Supervisors held on the 15 day of September, 2022.

Heather Haig
Chairman

[Signature]
Vice-Chairman

[Signature]
Supervisor

ATTEST:

Heather Haig
Secretary

