

**ORDINANCE No. 2024- A**

**AN ORDINANCE UPDATING AUTHORIZED TAX ABATEMENTS FOR PROPERTY TAX ON CERTAIN PROPERTIES WITHIN CONEWAGO TOWNSHIP WHERE IT IS DESIROUS TO ENCOURAGE REVITALIZATION AND PHYSICAL ENHANCEMENTS TO DETERIORATED PROPERTIES**

**WHEREAS**, Pennsylvania's General Assembly passed the Local Economic Revitalization Tax Assistance Law ("LERTA"), 72 P.S. § 4722, *et seq.*, which authorized local taxing authorities, including Conewago Township, Adams County, Pennsylvania ("Township"), to provide tax abatements for certain deteriorated industrial, commercial, and other business property; and

**WHEREAS**, the Township's Board of Supervisors ("Board") has previously held a public hearing at which it discussed affixing boundaries of deteriorated areas within its jurisdiction following input from knowledgeable parties interested in the improvement of deteriorated areas; and

**WHEREAS**, the discussed areas contain real properties within the Township that would benefit from a financial incentive in the form of tax abatement to encourage new development and redevelopment; and

**WHEREAS**, consistent with the recommendations and comments, the Board adopted Resolution No. 2023-N on June 19, 2023, which determined that the real property parcels identified therein met the criteria of a deteriorated area as set forth in LERTA and constitute an area within the Township that would benefit from a financial incentive in the form of real property tax exemption relief aimed at incentivizing investment and encouraging economic development within said deteriorated area.

**WHEREAS**, the Township wishes to update the framework of its own LERTA program to align with existing Adams County methodologies and promote efficient administration while continuing to recognize Resolution No. 2023-N.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED**, by the Board of Supervisors of Conewago Township, Adams County, Pennsylvania, as follows:

**SECTION 1. 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 determined by the Board, or any such property which has been the subject of an order by the Township 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 and 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 the Conewago Township, the Conewago Valley School District, the County of Adams or any other governmental entity having the authority to levy real property taxes within the Conewago Township.

**SECTION 2. Exemption.** The Township hereby exempts from real property taxation the assessed valuation of improvements to deteriorated properties in the deteriorated area in the amounts and in accordance with the provisions and limitations hereinafter set forth.

**SECTION 3. Exempted Area.** The Board, by Resolution No. 2023-N, adopted on June 19, 2023, designated the following real property as the deteriorated area: Adams County Tax Parcel ID No. 08K13-0060---000, and Adams County Tax Parcel ID No. 08K13-0061---000. All other future exempted shall be identified in a manner consistent with LERTA.

**SECTION 4. Exemption Amount.**

(a) The amount to be exempted shall be limited to the additional assessment attributable to the actual cost of improvements.

(b) The exemption shall be limited to that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Tax Assessment Office of Adams County.

**SECTION 5. Exemption Schedule.**

(a) The percentage of real property taxes to be exempted for improvements to deteriorated properties in the deteriorated area is as follows:

Year	Real Property Tax Exempted
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%

10	10%
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(b) 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.

(c) If an eligible property is granted tax exemption pursuant to this Ordinance, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

(d) Without exception, the eligible tax exemption shall not exceed a total of ten (10) years.

**SECTION 6. Notice to Taxpayers.**

(a) There shall be on the application form for building, zoning and alterations permits, the following notice:

**“Notice to Taxpayer”**

Under the provisions of Ordinance No. \_\_\_\_\_, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from a Code Enforcement Officer and must be filed with the Conewago Township at the time the building or alteration permit is secured.”

(b) At the time a building or alteration permit is secured for the construction of an improvement for which an exemption is requested, the taxpayer shall apply to the Code Enforcement Officer or any successor officer for the exemption provided in this ordinance. Request for the exemption must be in writing on a form provided by the Township setting forth the following information:

- (1) The date the building or alteration permit was issued for said Improvements;
- (2) The type of improvement;
- (3) A summary of the plan of the improvement;
- (4) The cost of the improvement; and
- (5) Any or all such additional information the Township may require.

**SECTION 7. Procedure for Obtaining an Exemption.** A copy of the Request for Exemption shall be forwarded by the Township to the Board of Assessment and Revision of Taxes or other appropriate assessment agency. Upon completion of the improvement, the taxpayer shall notify the Township and the assessment agency so that such agency may assess the improvements separately for the purpose of calculating the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance. The Township will then obtain from the assessment agency the amount of the assessment eligible for exemption and will notify the taxpayer. Appeals from the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or the Township as provided by law.

**SECTION 8. Amendments.** No amendments to this Ordinance shall be effective unless consented to by Ordinance or resolution of each local taxing authority who has consented to be

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bound by the terms of this Ordinance.

**SECTION 9. Termination.** Unless otherwise repealed by the Board, this ordinance shall terminate on December 31, 2034. Nothing contained herein shall act to prohibit the Township from enacting a similar ordinance or extending this one. Any property tax exemption granted under the provisions of this ordinance shall continue according to the exemption schedule found in this ordinance even if this ordinance expires or is amended or repealed.

**SECTION 10. Revocation of Exemption.** The exemption from real estate taxes provided for herein shall be forfeited by the applicant or any subsequent owner of the property 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 a notice of nonpayment of nonexempt real estate taxes, the exemption shall be discontinued.

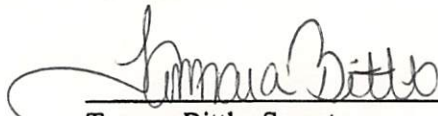
**SECTION 11. Repealer.** All provisions of previous ordinances of Conewago Township, or parts thereof, which are contrary or inconsistent to this Ordinance, are expressly repealed.

**SECTION 12. Severability.** The provisions of this Ordinance are declared to be severable, and if any section, subsection, sentence, clause or part thereof is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of any remaining sections, subsections, sentences, clauses or part of this Ordinance.


**SECTION 13. Effective Date.** This Ordinance shall take effect immediately.

**DULY ENACTED AND ORDAINED** this 19<sup>th</sup> day of March, 2024, by the Board of Supervisors of Conewago Township, Adams County, Pennsylvania.

**ATTEST:**

  
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Tamara Bittle, Secretary

**CONEWAGO TOWNSHIP**

By:   
\_\_\_\_\_  
Charlotte Shaffer, Chair

(SEAL)

