

ORDINANCE NO. 2021-07

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF MANHEIM ADOPTING THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA) PROGRAM AND ESTABLISHING ELIGIBLE AREAS WITHIN THE TOWNSHIP OF MANHEIM FOR THE LERTA TAX EXEMPTION.

BE IT ENACTED AND ORDAINED by the Board of Commissioners of the Township of Manheim, Lancaster County Pennsylvania, as follows:

SECTION 1. The Code of Ordinances of the Township of Manheim, Chapter 455, Taxation, shall be amended by inserting a new Article V, Local Economic Revitalization Tax Assistance Act District, which shall provide the following:

ARTICLE V

Local Economic Revitalization Tax Assistance Act District

§ 455-42. Legislative Intent.

The Township of Manheim is a local taxing authority, authorized by the Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L. 237, No. 76, 72 P.S. § 4722 *et seq.*, (“LERTA”) to provide tax exemption for new construction in deteriorated areas of economically depressed communities and for improvements to certain deteriorated industrial, commercial and other business properties. The Board of Commissioners of Manheim Township (“Board of Commissioners”) held a public hearing on February 8, 2021, for the purpose of determining the boundaries of deteriorated areas within the Township. The Board of Commissioners desires to encourage building façade improvement, new industrial, commercial, and business development, and redevelopment in these deteriorated areas through the use of tax exemptions and abatements; and by providing regulations, standards and qualifications for tax exemption and abatement programs

§ 455-43. Definitions; word usage.

The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, unless the context clearly indicates a different meaning:

“BOARD OF COMMISSIONERS” – The Board of Commissioners of the Township of Manheim, Lancaster County, Pennsylvania.

“COUNTY” – County of Lancaster, Commonwealth of Pennsylvania.

“DETERIORATED AREA” – An area meeting the requirements of the Local Economic Revitalization Tax Assistance Act, 72 P.S. §4722 *et seq.*

“DETERIORATED PROPERTY” – Any industrial, commercial or other business property owned by an individual, association, or corporation, and located in a deteriorating 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.

“IMPROVEMENT” – 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 nor shall repair, construction or reconstruction of a property for residential use.

“**LERTA**” – The Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L. 237, No. 76, 72 P.S. §4722 et seq.

“**SCHOOL DISTRICT**” - The School District of Manheim Township

“**TOWNSHIP**” – The Township of Manheim, Lancaster County, Pennsylvania

§ 455-44. Eligible Areas.

The Board of Commissioners determines that the lots identified below and as depicted in the attached map attached hereto as Exhibit “A” and incorporated by reference shall be the “Deteriorated Area,” which contains and consists of deteriorated properties which are eligible for tax exemption under this Article. Additional eligible areas may be included from time to time by ordinance of the Board of Commissioners.

<u>Lancaster Tax Account #</u>	<u>Address</u>	<u>Size of Eligible Area</u>	<u>Record Owner</u>
390-03560-0-0000	701 Martha Avenue	8.41 m/l	Stehli Mill LLC

§ 455-45. Exemptions.

- A. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of new construction or improvements to deteriorated property in accordance with the exemption schedule established herein.
- B. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this article and for which a separate assessment has been made by the Lancaster County Board of Assessment Appeals.
- C. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the property.
- D. No tax exemption shall be granted if the property owner fails to pay the assessed taxes, as specified herein.
- E. In any case after the effective date of this Ordinance, when deteriorated property or new construction is damaged, destroyed, or demolished by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of said damage, destruction or demolition, the exemption from real property taxation authorized by this article shall be limited to that portion of the new assessment attributable to the actual cost of the construction or improvements that is in excess of the original assessments that existed prior to the damage, destruction, or demolition of the property.
- F. Notwithstanding anything to the contrary, each item of construction and/or improvements shall be treated separately for exemptions under this article if they are being performed or constructed under separate building permits.

§ 455-46. Exemption Schedule.

- A. The schedule of Township real estate taxes to be exempted shall be in effect for ten (10) years and will be in accordance with the following schedule:

<u>Length (Year)</u>	<u>Portion (%)</u>
First	100%
Second	90%
Third	80%
Fourth	70%
Fifth	60%
Sixth	50%
Seventh	40%
Eighth	30%
Ninth	20%
Tenth	10%

- B. The foregoing Exemption Schedule shall not affect the Exemption Schedule for any property already subject to a LERTA exemption pursuant to any prior Ordinance.
- C. If an eligible property is granted a tax exemption pursuant to this article, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.
- D. 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.
- E. If the use of an eligible property at the time the exemption is granted is modified, terminated or changed during the ten (10) year tax exemption schedule, which in any way would have affected the eligibility of the property for a tax exemption under this article if the property had been so used when the exemption was granted, then the exemption shall be forfeited and discontinued as of the date the use was modified or terminated if the Board of Commissioners determines that the continuation of the exemption would be inconsistent with the purposes of this article.

§ 455-47. Procedure for Obtaining Exemption.

- A. Any person desiring exemption under this article shall notify the Manager and Treasurer of the Township, the Business Manager of the Manheim Township School District and the Treasurer of Lancaster County, in writing on a form provided to the Applicant at the time a building permit is secured for the new construction or improvement, or, if no building permit or other notification of new construction is required, at the time construction is commenced. Any request for an exemption is waived if not made within sixty (60) days from when a building permit is secured, or, if no building permit is required, within sixty (60) days from when construction commences.
- B. If a timely application is made, a copy of the exemption request shall be forwarded to the Lancaster County Assessment Office. The Lancaster County Assessor shall, upon notice to by Applicant and after completion of the new construction or improvement, assess separately

the new construction or improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits set forth in this article and shall notify the taxpayer, the Township, and the School District of the reassessment and amounts of the assessment eligible for exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the local taxing authority as provided by law.

- C. The cost of the new construction or improvements to be exempted and the schedule of taxes exempted existing at the time of initial request for tax exemption shall be applicable to that exemption request, and subsequent amendments to this article, if any, shall not apply to requests initiated prior to the adoption of any subsequent amendments.

§ 455-48. Termination Date and Extension.

An application for exemption may be made at any time within three (3) years from the effective date of this Ordinance. All qualified applications under this article are eligible for the years set forth in the exemption schedule unless otherwise forfeited or revoked. The Board of Commissioners may, from time to time, extend the time for filing an application for exemption. However, in no event shall any one (1) extension period exceed five (5) years.

§ 455-48. Revocation of LERTA Exemption.

The exemption from the real estate taxes provided for herein shall be forfeited by the taxpayer 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, the Township Treasurer shall discontinue the LERTA exemption. The exemption from the real estate taxes provided for herein may also be revoked under § 455-46.E of this article pertaining to a change in the use of the property.

SECTION 2. Severability. Should any provision, section, sentence, clause or phrase of this Ordinance be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or phrase of this Ordinance, it being the intent of the Board of Commissioners that the remainder of the Ordinance shall be and shall remain in full force and effect.

SECTION 3. Effective Date. This Ordinance shall become effective upon enactment.

DULY ENACTED AND ORDAINED by the Board of Commissioners of the Township of Manheim this 22 day of February, 2021.

ATTEST:

Susan Schaeffer
(Assistant) Township Secretary

John Gobran
(Vice) President

EXHIBIT A

SOILS CLASSIFICATION
 U.S. URBAN LAND COMPLEX, 0 TO 8 PERCENT SLOPES

EXISTING SLOPES LEGEND
 SLOPES 10% - 15%
 SLOPES < 15%

NOTES:
 ALL EXISTING STEEP SLOPE AREAS ARE THE RESULT OF
 PLOW DEVELOPMENT AND CONSTRUCTIVE ARE NOT CONSIDERED
 TO BE NATURALLY OCCURRING

LEGEND

EXISTING BOUNDARY LINE	
EXISTING PROPERTY-OF-RITE LINE	
EXISTING EASEMENT LINE	
EXISTING CURB	
EXISTING HIGHWAY	
EXISTING MUNICIPAL BOUNDARY	
EXISTING RESERVATION	
EXISTING FIRELINE	
EXISTING FENCE	
EXISTING UTILITY PALE	
EXISTING UNDERGROUND TELEPHONE LINE	
EXISTING UNDERGROUND TELEPHONE LINE	
EXISTING UNDERGROUND TELEPHONE LINE	
EXISTING UNDERGROUND TELEPHONE LINE	
EXISTING WATER VALVE	
EXISTING FIC WIRE	
EXISTING WATER USE	
EXISTING SANITARY SOIL PIPE	
EXISTING SANITARY SOIL PIPE	
EXISTING SANITARY SOIL PIPE	
EXISTING SANITARY SOIL PIPE	
EXISTING GAS LINE	
EXISTING GAS VALVE	
EXISTING STORM MANHOLE	
EXISTING STORM VALVE	
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**AREA WITHIN LANCASTER
 CITY = 2.36 ACRES NOT PART
 OF THE LERTA PROGRAM**

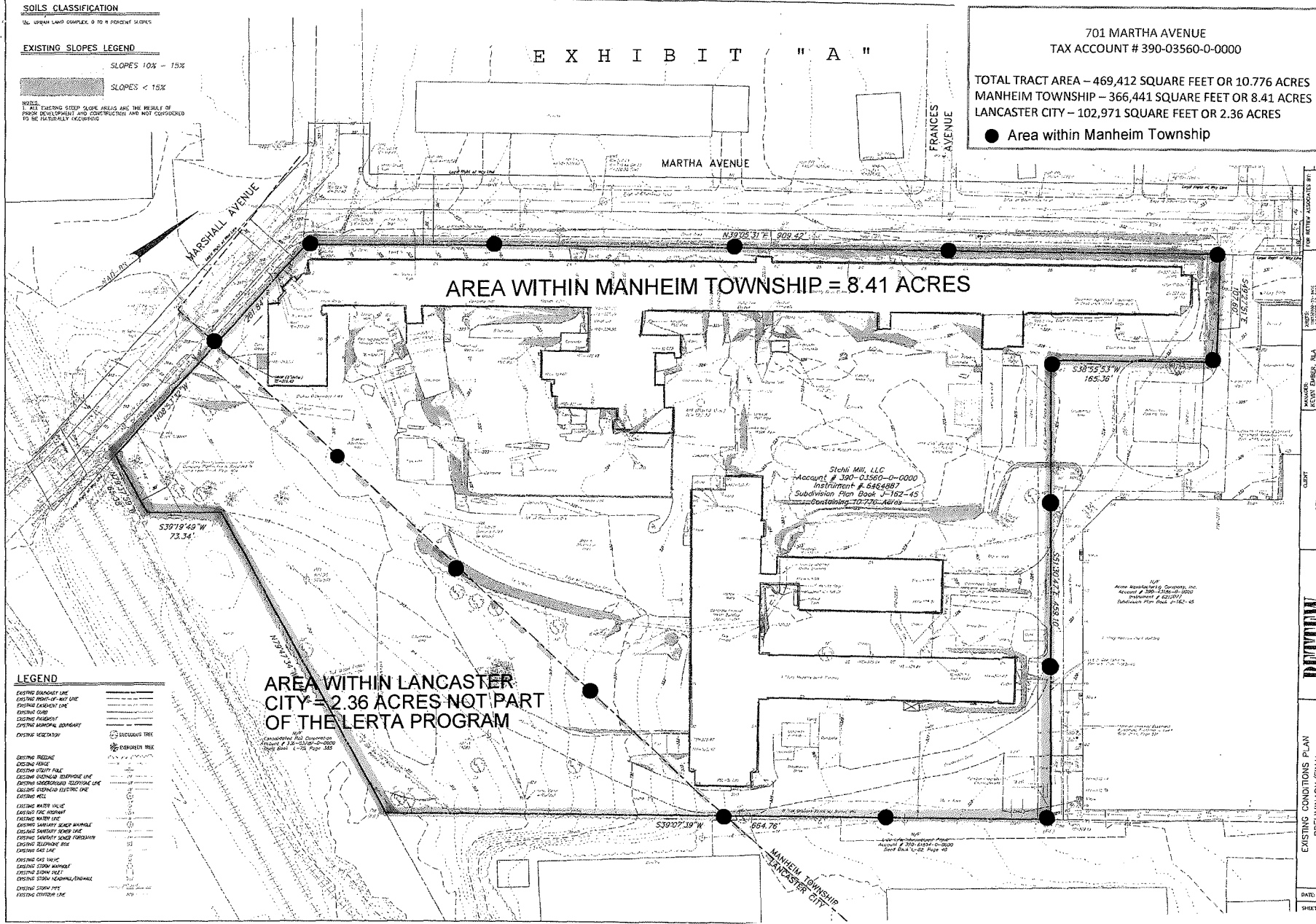
AREA WITHIN MANHEIM TOWNSHIP = 8.41 ACRES

EXHIBIT " A "

701 MARTHA AVENUE
 TAX ACCOUNT # 390-03560-0-0000

TOTAL TRACT AREA - 469,412 SQUARE FEET OR 10.776 ACRES
 MANHEIM TOWNSHIP - 366,441 SQUARE FEET OR 8.41 ACRES
 LANCASTER CITY - 102,971 SQUARE FEET OR 2.36 ACRES

● Area within Manheim Township



DATE: 6/23/2020	SCALE: 1"=40'	PROJECT: STEHLI SILK MILL
SHEET NO: 3	DATE: 6/23/2020	PROJECT: STEHLI SILK MILL
REVIEW CIVIL ENGINEERING, INC. 5225 COLLEGE AVENUE, SUITE 11201 WARREN, RI 02885 PHONE: 401-863-4666 FAX: 401-863-4667 WWW: WWW.REVIEWINC.COM		
EXISTING CONDITIONS PLAN PRELIMINARY/FINAL LAND DEVELOPMENT PLAN FOR STEHLI SILK MILL CITY OF LANCASTER MANHEIM TOWNSHIP LANCASTER COUNTY, PA		