

ORDINANCE NO. 88

AN ORDINANCE OF THE COUNTY OF BUCKS  
AUTHORIZING TAX EXEMPTIONS FROM PROPERTY TAX  
FOR CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL  
OR OTHER BUSINESS PROPERTY; DEFINING THE  
ELIGIBLE DETERIORATED AREAS; SETTING A MAXIMUM  
EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE; AND  
PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION

WHEREAS, the General Assembly of Pennsylvania passed Act 76 of 1977 (72 P.S. 4722 et seq.) known as the Local Economic Revitalization Tax Assistance Law (LERTA) which authorized local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial and other business property; and

WHEREAS, the Board of Supervisors of Falls Township, in accordance with said Act, and on behalf of themselves and the County of Bucks, held a public hearing to determine the boundaries of said deteriorated areas; and

WHEREAS, at said public hearing the Planning Commission of Falls Township and other agencies and individuals presented to the Board of Supervisors their recommendations concerning the location of the boundaries of deteriorated areas.

NOW, THEREFORE, BE IT ORDAINED by the Bucks County Board of Commissioners as follows:

I. DEFINITIONS

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

(a) "Deteriorated property" shall mean any industrial, commercial or other business property owned by an individual, association or corporation, and located within a deteriorating area, as hereinafter provided in this Ordinance or any such property which has been the subject of an order by a governmental agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations;

(b) "Improvement" shall mean 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" shall mean the County of Bucks, the Township of Falls and the Pennsbury School District;

(d) "Local governing body" shall mean the Bucks County Board of Commissioners, or the Falls Township Board of Supervisors, or the School Board of the Pennsbury School District.

II. EXEMPTION AREA

The Bucks County Board of Commissioners hereby adopt the following areas which have been designated by the Falls Township Board of Supervisors as "deteriorated":

- (a) Route 1 corridor;
- (b) Route 13 corridor - Properties abutting old Route 13 and the Tullytown Borough line;
- (c) USX property;
- (d) South Pennsylvania Avenue.

All the designated areas are as set forth on map of Falls Township attached hereto and incorporated herein by reference as Exhibit "A".

All commercial, industrial or local business properties located in these areas may be eligible to participated in this tax exemption program.

III. EXEMPTION AMOUNT

The amount to be exempted shall be limited to the additional assessment valuation attributable to the actual costs of improvements to deteriorated property.

IV. EXEMPTION SCHEDULE

(a)	Year 1	-	100%	Year 4	-	40%
	Year 2	-	80%	Year 5	-	20%
	Year 3	-	60%			

(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.

V. PROCEDURE FOR OBTAINING EXEMPTION

The procedure for obtaining the exemption shall be that as outlined and implemented by the Falls Township Board of Supervisors at the time a building permit is requested and/or secured for construction of an improvement for which an exemption might be appropriate.

A copy of the Request for Exemption shall be forwarded to the Bucks County Board of Assessment Office by the Township of Falls. Upon completion of the improvement or new construction, the taxpayer shall notify the County of Bucks and/or Township of Falls so that it may have the Assessor 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 Township of Falls will then obtain from the Assessor the amount of the assessment eligible for exemption, and will notify the taxpayer. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the Township of Falls as provided by law.

VI. TERMINATION

Unless otherwise repealed by the Board of Commissioners of County of Bucks, this Ordinance shall terminate on December 31, 2005. Nothing contained herein shall act to prohibit the County of Bucks Board of Commissioners 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.

This Ordinance shall be rescinded, repealed, and terminated with nothing further done by the Bucks County Board of Commissioners if Pennsbury School District does not adopt a similar ordinance encompassing the same deteriorated exempt area on or before June 30, 1995.

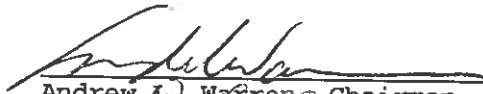
VII. SEVERABILITY

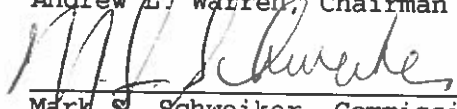
The provisions of this Ordinance are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not effect or impair any of the remaining sections, clauses or sentences.


VIII. EFFECTIVE DATE

This Ordinance shall become effective immediately.

COUNTY OF BUCKS BY:

  
 Andrew L. Warren, Chairman

  
 Mark S. Schweiker, Commissioner

  
 Sandra A. Miller, Commissioner

Attest:

  
 Chief Clerk

12-29-94