

ORDINANCE NO. 3 of 2015

SHENANGO TOWNSHIP, LAWRENCE COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE TOWNSHIP OF SHENANGO, LAWRENCE COUNTY, PENNSYLVANIA, DEFINING AND AUTHORIZING TAX EXEMPTIONS FROM REAL PROPERTY TAX IN ORDER TO STIMULATE INVESTMENT AND DEVELOPMENT IN CERTAIN AREAS OF SHENANGO TOWNSHIP; ESTABLISHING AN EXEMPTION SCHEDULE AND PROCEDURES FOR OBTAINING EXEMPTIONS; PROVIDING FOR NON-PERMISSIBLE EXEMPTIONS; AND DETERMINING THE TERMINATION DATE HEREOF AND LIMITING AMENDMENTS HERETO.

SECTION 1. TITLE

This Ordinance shall be known as and may be cited as the Shenango Township Abatement Ordinance.

SECTION 2. Authority for Enactment

This Ordinance is enacted as a result of the Adoption of the Lawrence County Tax Abatement Program Resolution R-2013-201.

SECTION 3. Definitions

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

“LOCAL TAXING AUTHORITY” - means the Township of Shenango, Lawrence County, Pennsylvania, and any other governmental entity having the authority to levy real property taxes within the Township of Shenango.

“MUNICIPAL GOVERNMENT BODY” - means the Township of Shenango, Lawrence County, Pennsylvania.

SECTION 4. Exemptions

1. The exemption from real property taxes shall be limited:
 - a. To the exemption schedule as established within this Ordinance;
 - b. Commercial properties located in the Central Business District; and

- c. Applicants shall be limited to one application per property.
2. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the property. To do so, the applicant must complete an application providing specific information.

SECTION 5. Exemption Schedule

1. The following real estate tax exemption schedule shall become effective when the owner or lessee shall occupy and commence use of said property. For five (5) years immediately following completion of new construction or completion of an improvement to an existing structure, the following real estate tax exemption schedule shall be in effect:

<u>Length</u>	<u>Portion Exempt</u>
1st year	100%
2nd year	80%
3rd year	60%
4th year	40%
5th year	20%
6th year	0%

After the fifth (5th) year, the exemption shall terminate.

2. The exemption from taxes granted under this Ordinance shall be upon the property exempted and shall not terminate upon the sale or exchange of the property but shall continue for the full time originally granted.
3. 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 assessment of other properties.
4. If the use of the property at the time the exemption is granted is modified, terminated, or changed during the five (5) year period in any way which would have affected the exemption if the property had been so used when the exemption was granted, then, at the election of the Shenango Township Supervisors, the exemption shall terminate as of the date the use was modified or terminated if the Shenango Township Supervisors determine that continuation of the exemption would be inconsistent with the purposes of this Ordinance.

SECTION 6. Criteria Necessary to Apply for Abatement

1. Commercial real estate located within properly designated zoning districts and for the Township of Shenango;
2. The lot or parcel shall be vacant from any commercial use.

SECTION 7. Standards for Meeting the Criteria for Abatement

May include, but are not limited to the following:

- a. Significant job development;
- b. Substantial investment in construction and investment capital;
- c. Intended use must meet all applicable zoning requirements.
- d. Whether development is likely to occur without abatement;
- e. Whether said property has been the subject of an order by a government agency requiring the property to be vacated, condemned or demolished by reason of non-compliance with laws, ordinances or regulations, including any such property declared to be a public nuisance.

SECTION 8. Procedure for Obtaining Exemption

1. Any person desiring tax exemption pursuant to this Ordinance shall apply to Shenango Township at the time a building permit is secured for construction of the improvement. The application shall be in writing upon forms specified by Shenango Township setting forth the following information.
 - a. The location of the property to be improved;
 - b. The anticipated, specific commercial use of the property to be improved;
 - c. The type of improvement;
 - d. The summary of the plan of the improvement;
 - e. The cost of the improvement;
 - f. That the property has been inspected and verified by the Shenango Township Supervisors or their agents; and

- g, Such additional information as Shenango Township may require.
2. A copy of the exemption requests shall be forwarded to the Lawrence County Board of Assessment by the Shenango Township Municipal Secretary. The Board of Assessment shall determine and shall assess separately the improvements and calculate the amounts of the assessment eligible for the tax exemption in accordance with the limits established by this Ordinance and notify the taxpayer and local taxing authorities of the reassessment and amounts of the assessment eligible for tax exemption. In the case of new construction, the Board shall assess separately the unit and the land upon which the new construction stands and shall otherwise perform its duties as above provided for construction of improvements to properties.
 3. The cost of improvements to be exempted and the schedule of taxes exempted, existing at the time of the initial request for tax exemption, shall be applicable to that exemption request, and subsequent extension of or amendment to this Ordinance, if any, shall not apply to requests initiated prior to their adoption.
 4. Appeals from the reassessment and the amount eligible for the exemption may be taken by Shenango Township or by the taxpayer as provided by law.

SECTION 9. Description of Property

The following property located within the Township of Shenango is found to meet the criteria for exemption and abatement of taxes as required by this Ordinance:

Property located in the Central Business District commencing from the boundary line of the City of New Castle and Shenango Township located on State Route 422 to the intersection of State Route 422 and Route 388.

SECTION 10. Amendments

No amendment to this Ordinance shall be effective unless consented to by resolution or ordinance of each local taxing authority which has consented to be bound by the terms of this Ordinance.

SECTION 11. Termination Date

This Ordinance shall automatically terminate five (5) years following the effective date hereof; providing, however, any taxpayer who has received or applied for the exemption granted by this Ordinance prior to the expiration date herein provided shall, if said exemption is granted, be entitled to the full exemption authorized herein. This section shall

not prevent the Shenango Township Supervisors, however, from repealing this Ordinance or any section thereof before five (5) years upon proper action of the Shenango Township Supervisors.

SECTION 12. Non-permissible Exemptions

Any exemption made permissible under this Ordinance shall not be applied to any non-industrial use of any eligible property unless such use is specifically or conditionally permissible under the Shenango Township Zoning Ordinance as it relates to the industrial and industrial park zoning districts.

SECTION 13. Repealer

All ordinances or part of ordinances which are inconsistent herewith are hereby repealed.

SECTION 14. Severability


If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Shenango Township Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 15. Effective Date


This Ordinance shall become effective upon adoption by the Shenango Township School District of a resolution exempting from real property taxation, properties in accordance with the terms of this Ordinance.

Ordained and Enacted this 9th day of April, 2015.


ATTEST:


Secretary

BOARD OF SUPERVISORS OF
SHENANGO TOWNSHIP


Russell Riley, Chairman


William Albertini, Supervisor


Albert Burick, III, Supervisor

**SHENANGO TOWNSHIP and
SHENANGO TOWNSHIP SCHOOL DISTRICT
TAX ABATEMENT**

APPLICANT: _____

MAILING ADDRESS: _____

SITE ADDRESS: _____

BUILDING PERMIT # AND DATE ISSUED: _____

USE OF SITE BEING IMPROVED: _____

TYPE OF IMPROVEMENT: _____

ZONING OFFICER COMMENTS: _____

PROPERTY INSPECTION BY: _____

SHENANGO TOWNSHIP ZONING OFFICER

DATE INSPECTED

COPY OF ORDINANCE GIVEN TO APPLICANT ON: _____

DATE

APPLICANT'S SIGNATURE: _____