

BOROUGH OF MOUNT JOY

Lancaster County, Pennsylvania

ORDINANCE NO. 4-16

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES OF THE BOROUGH OF MOUNT JOY, LANCASTER COUNTY PENNSYLVANIA, CHAPTER 245, TAXATION, TO ADD A NEW ARTICLE V, LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT DISTRICT.

BE AND IT IS HEREBY ORDAINED AND ENACTED by the Council of the Borough of Mount Joy, Lancaster County, Pennsylvania, as follows:

Section 1. The Code of Ordinances of the Borough of Mount Joy, Chapter 245 Taxation, shall be amended by inserting a new Article V, Local Economic Revitalization Tax Assistance Act District, which shall provide as follows:

**ARTICLE V
LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT DISTRICT**

§Section 245-89. Legislative Intent.

Mount Joy Borough 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., 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 to enable use of those properties for commercial, industrial and other business purposes. The Council of the Borough of Mount Joy, held a public hearing on August 1, 2016, for the purpose of determining the boundaries of deteriorated areas within the Borough.

Many of the existing buildings within the LERTA district established by this Article are more than 50 years old, and some of the buildings are unsanitary or unsafe. Many lots have lot coverage exceeding the maximum permitted under the Zoning Ordinance. Many lots lack acceptable off-street and/or on-street parking which causes added expense to property owners and persons working and/or living in the district. All of the above conditions are symptomatic of an underlying problem, which is the financial burden to property owners of added expense in the development and operation of the real estate. It is the goal of the Council to stimulate new investment in properties in the Borough and to stimulate owner reinvestment in those properties. The Council has determined that it is in the best interest of all residents and property owners that the Borough's Main Street

corridor and other properties identified as part of the LERTA district be revitalized into a healthy economic area.

§245-90. Definitions.

The following words and phrases when used in this article shall have the following meaning:

ASSESSED VALUATION – The assessment placed on real property by the Lancaster County assessor upon which all real estate taxes shall be calculated.

BOROUGH - The Borough of Mount Joy, Lancaster County, Pennsylvania.

COMMERCIAL – Any use within the definition of “commercial use” in Chapter 270, Zoning. A structure containing only dwelling units is not a commercial use.

COUNCIL - The governing body formed and assembled as the Council of the Borough of Mount Joy, Lancaster County, 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.

IMPROVED/DEVELOPED PROPERTY – A separately assessed lot which has an assessed valuation for building and improvements greater than \$0.00 on the effective date of this Article.

IMPROVEMENT - Repair, construction or reconstruction including alterations and additions having the effect of rehabilitating a deteriorated property so that it becomes usable for commercial, industrial or other business purposes or attains higher standards of safety, health, economic use or amenity for commercial, industrial or other business purposes, or is brought into compliance with laws, ordinances, regulations governing such standards for properties used for commercial, industrial or other business purposes. Ordinary upkeep and maintenance shall not be deemed an improvement. Repair, construction or reconstruction of a property for residential use shall not be considered an improvement under this article.

INDUSTRIAL – Uses included under the subheading “C. Industrial Uses” in the Table of Permitted Uses: Primarily Non-Residential Districts in Chapter 270, Zoning.

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.

LOCAL TAXING AUTHORITY – The Borough, the School District, and Lancaster County.

MIXED USE – The development of a single building with either commercial or industrial uses on the first floor and possibly on other floors of the building with dwelling units on upper floors. A mixed use building cannot have any dwelling units on the first (street level) floor.

NEW CONSTRUCTION – Construction on a deteriorated property to enable its use for commercial, industrial or mixed use purposes. Construction of structures containing only dwelling units shall not be considered new construction for the purposes of this article.

SCHOOL DISTRICT – The Donegal Area School District.

UNIMPROVED/UNDEVELOPED PROPERTY - A separately assessed lot which has an assessed valuation for buildings and improvements of \$0.00 on the effective date of this Article.

§245-91. Eligible Areas.

The Council determines that the lots identified on Attachment 1, attached hereto and incorporated here, shall be the area which contains and consists of deteriorated properties which are eligible for tax exemption under this article, so long as such properties meet the definition herein for “deteriorated property.” Additional eligible areas may be included from time to time by ordinance of the Council.

§245-92. Exemption.

- A. The amount to be exempted from Borough real estate taxes shall be limited to that portion of the additional assessed valuation attributable to the actual cost of new construction or improvements to deteriorated property in accordance with the exemption schedule established by this article.
- B. The actual cost of the new construction or improvements to qualify for the exemption must equal or exceed \$25,000.00.
- C. The exemption from Borough real estate taxes shall be limited to the assessed valuation attributable to the new construction or 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 Assessor.

§245-93. Exemption Schedule.

- A. The schedule of the Borough real estate taxes to be exempted shall be in accordance with the below portion of the assessed valuation attributable to new construction or improvements to be exempted each year.

For Improved/Developed Properties:

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First (1 st)	100
Second (2 nd)	90
Third (3 rd)	80
Fourth (4 th)	70
Fifth (5 th)	60
Sixth (6 th)	50
Seventh (7 th)	40
Eighth (8 th)	30
Ninth (9 th)	20
Tenth (10 th)	10

For Unimproved/Undeveloped Properties:

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First (1 st)	100
Second (2 nd)	80
Third (3 rd)	60
Fourth (4 th)	40
Fifth (5 th)	20

- B. If an eligible property is granted a Borough tax exemption pursuant to this article, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.
- C. The exemption from Borough taxes granted under this article shall be upon the property and shall not terminate upon the sale or exchange of the property.
- D. In the event there is a county-wide assessment of all real property located within Lancaster County, the tax exemption granted hereunder shall remain in effect in accordance with the terms of this article notwithstanding any such reassessment.

§245-94. Procedure for Obtaining Exemption.

- A. Any person desiring tax exemption from Borough real estate taxes under this article shall notify the Manager and Treasurer of the Borough, as well as the Business Manager of the School District, in writing on a form provided to the Applicant at the time he/she secures

a building permit for the new construction or improvement. A copy of the exemption request shall be forwarded to the Lancaster County Assessment Office. The Lancaster County Assessor shall, upon notice by the Applicant and after completion of the new construction or improvement, assess separately the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this article and shall notify the taxpayer, the Borough and the School District of the reassessment and the amount of the assessment eligible for the 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.

- B. The cost of the new construction or improvements to be exempted from Borough real estate taxes under this article and the schedule of Borough real estate taxes exempted existing at the time of initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this article, if any, shall not apply to the adoption of such amendment.

§245-95. Termination Date.

An application for exemption from Borough real estate taxes may be made at any time within five (5) years from the effective date of this article. All qualified applications under this Article are eligible for the entire ten (10) or five (5) year exemption schedule as applicable.

§245-96. Extension.

The Borough, may by ordinance enacted from time to time, extend the time for filing an application for exemption from Borough real estate taxes. However, in no event shall any one (1) extension period exceed five (5) years.

§245-97. Revocation of LERTA Exemption.

The exemption from Borough 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 Borough Treasurer shall discontinue the LERTA exemption.

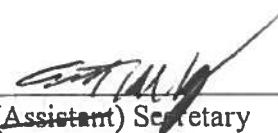
Section 2. All other sections, parts and provisions of the Code of Ordinances of the Borough of Mount Joy shall remain in full force and effect as previously enacted and amended.

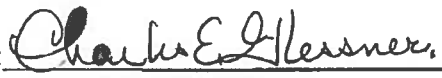
Section 3. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Ordinance, it being the intent of the Council that the remainder of the Ordinance shall be and shall remain in full force and effect.

Section 4. This Ordinance shall take effect and be in force after its enactment by the Council of the Borough of Mount Joy as provided by laws.

DULY ORDAINED AND ENACTED this 1st day of August, 2016, by the Council of the Borough of Mount Joy, Lancaster County, Pennsylvania, in lawful session duly assembled.

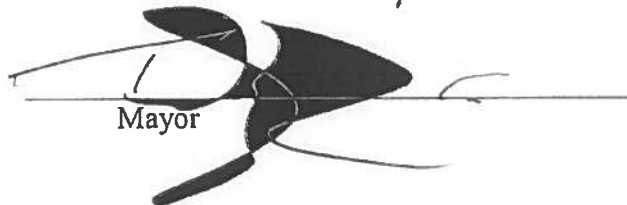
MOUNT JOY BOROUGH
Lancaster County, Pennsylvania

Attest: 
~~(Assistant) Secretary~~

By: 
~~(Vice) President~~
Borough Council

[BOROUGH SEAL]

Examined and approved as an Ordinance this 1st day of August, 2016.


Mayor

ATTACHMENT 1

MOUNT JOY BOROUGH
LERTA PROPERTY LIST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4500006400000	741 W MAIN ST
4500016100000	121 W MAIN ST
4500030000000	944 W MAIN ST
4500038700000	112 W MAIN ST
4500091800000	1160 E MAIN ST
4500119200000	400 E MAIN ST
4500147600000	110 W MAIN ST
4500153100000	211 E MAIN ST
4500164500000	W MAIN ST
4500186100000	781 E MAIN ST
4500205600000	739 W MAIN ST
4500208600000	210 E MAIN ST
4500228800000	13 MOUNT JOY ST
4500255400000	119 W MAIN ST
4500255900000	262 W MAIN ST
4500260200000	13 W MAIN ST
4500262800000	568 W MAIN ST
4500268300000	951 W MAIN ST
4500269200000	402 E MAIN ST
4500307700000	846 E MAIN ST
4500367400000	573 W MAIN ST
4500393000000	213 E MAIN ST
4500418400000	938 W MAIN ST
4500474400000	733 W MAIN ST
4500539000000	63 E MAIN ST
4500568000000	605 E MAIN ST
4500636800000	8 W MAIN ST
4500644200000	113 W MAIN ST
4500703600000	562 W MAIN ST
4500706000000	750 E MAIN ST
4500707200000	934 W MAIN ST
4500728400000	214 E MAIN ST
4500732900000	215 E MAIN ST
4500799100000	7 W MAIN ST
4500828700000	720 W MAIN ST
4500832800000	729 W MAIN ST
4500850900000	410 W MAIN ST
4500913100000	260 W MAIN ST
4500940100000	1009 E MAIN ST
4500945900000	569 W MAIN ST
4500946000000	945 W MAIN ST
4500949000000	301 W MAIN ST
4500950000000	560 W MAIN ST
4501008000000	69 E MAIN ST
4501065600000	932 W MAIN ST
4501081800000	708 W MAIN ST
4501082000000	62 E MAIN ST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4504986800000	314 E MAIN ST
4505016300000	811 E MAIN ST
4505020000000	21 E MAIN ST
4505084300000	637 W MAIN ST
4505165400000	525 W MAIN ST
4505204800000	101 E MAIN ST
4505241800000	22 E MAIN ST
4505246800000	316 E MAIN ST
4505288700000	1074 E MAIN ST
4505334700000	48 W MAIN ST
4505344600000	620 W MAIN ST
4505377500000	828 W MAIN ST
4505434500000	24 E MAIN ST
4505445600000	225 W MAIN ST
4505461500000	313 E MAIN ST
4505469100000	516 W MAIN ST
4505471300000	816 E MAIN ST
4505496600000	318 E MAIN ST
4505530400000	825 W MAIN ST
4505533000000	1001 E MAIN ST
4505565000000	986 W MAIN ST
4505585400000	46 W MAIN ST
4505670300000	112 E MAIN ST
4505732300000	308 W MAIN ST
4505746400000	320 E MAIN ST
4505803700000	26 E MAIN ST
4505819300000	218 W MAIN ST
4505858000000	512 W MAIN ST
4505858000000	512 W MAIN ST
4505861100000	325 W MAIN ST
4505874000000	44 W MAIN ST
4505892800000	500 E MAIN ST
4505931000000	625 W MAIN ST
4505986600000	322 E MAIN ST
4506040100000	116 E MAIN ST
4506064800000	115 E MAIN ST
4506074600000	100 W MAIN ST
4506081900000	612 W MAIN ST
4506083600000	823 W MAIN ST
4506089400000	950 SQUARE ST
4506097300000	510 W MAIN ST
4506213200000	42 W MAIN ST
4506245100000	675 DONEGAL SPRINGS RD
4506270400000	118 E MAIN ST
4506307900000	214 W MAIN ST
4506324100000	223 W MAIN ST
4506344800000	117 E MAIN ST

ATTACHMENT 1

MOUNT JOY BOROUGH
LERTA PROPERTY LIST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4501083100000	219 E MAIN ST
4501146000000	6 W MAIN ST
4501152600000	109 W MAIN ST
4501179200000	409 W MAIN ST
4501191100000	721 W MAIN ST
4501198200000	216 E MAIN ST
4501228300000	71 E MAIN ST
4501262700000	1250 E MAIN ST
4501352600000	221 E MAIN ST
4501379100000	850 E MAIN ST
4501457700000	1 W MAIN ST
4501459600000	556 W MAIN ST
4501473600000	935 W MAIN ST
4501481600000	258 W MAIN ST
4501501400000	125 PINKERTON RD
4501503400000	64 E MAIN ST
4501506900000	75 E MAIN ST
4501513700000	922 W MAIN ST
4501590800000	105 W MAIN ST
4501622700000	223 E MAIN ST
4501629300000	W MAIN ST
4501657100000	754 E MAIN ST
4501689300000	717 W MAIN ST
4501698100000	220 E MAIN ST
4501749100000	800 W MAIN ST
4501770000000	704 W MAIN ST
4501793800000	553 W MAIN ST
4501862600000	225 E MAIN ST
4501868600000	548 W MAIN ST
4501888900000	903 SQUARE ST
4501975300000	1096 W MAIN ST
4501986800000	79 E MAIN ST
4502022500000	68 E MAIN ST
4502027800000	713 W MAIN ST
4502060900000	927 W MAIN ST
4502072500000	227 E MAIN ST
4502089600000	250 W MAIN ST
4502123400000	401 W MAIN ST
4502148400000	700 W MAIN ST
4502167300000	1 S MARKET ST
4502177900000	226 E MAIN ST
4502178600000	610 E MAIN ST
4502190700000	914 W MAIN ST
4502207200000	8 MANHEIM ST
4502225800000	78 W MAIN ST
4502288300000	350 W MAIN ST
4502312500000	229 E MAIN ST
4502366300000	709 W MAIN ST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4506381100000	323 E MAIN ST
4506392700000	30 E MAIN ST
4506412800000	40 W MAIN ST
4506418600000	37 W MAIN ST
4506490600000	720 E MAIN ST
4506519900000	120 E MAIN ST
4506525200000	950 E MAIN ST
4506530200000	504 W MAIN ST
4506586500000	35 E MAIN ST
4506593300000	980 W MAIN ST
4506604700000	119 E MAIN ST
4506631300000	819 W MAIN ST
4506672300000	36 W MAIN ST
4506678100000	617 W MAIN ST
4506760000000	122 E MAIN ST
4506796600000	210 W MAIN ST
4506799000000	32 E MAIN ST
4506854600000	121 E MAIN ST
4506857600000	35 W MAIN ST
4506862300000	454 W MAIN ST
4506873200000	830 E MAIN ST
4506963100000	219 W MAIN ST
4506991600000	34 W MAIN ST
4506993000000	321 W MAIN ST
4507011300000	34 E MAIN ST
4507019800000	124 E MAIN ST
4507040900000	325 E MAIN ST
4507047100000	602 W MAIN ST
4507221300000	1040 W MAIN ST
4507254400000	123 E MAIN ST
4507255300000	206 W MAIN ST
4507269600000	126 E MAIN ST
4507274900000	501 E MAIN ST
4507292500000	215 W MAIN ST
4507298200000	813 W MAIN ST
4507314200000	1000 E MAIN ST
4507336500000	33 W MAIN ST
4507354300000	9 E MAIN ST
4507388000000	454 W MAIN ST
4507401000000	38 E MAIN ST
4507446700000	745 E MAIN ST
4507460600000	32 W MAIN ST
4507524100000	613 W MAIN ST
4507562100000	213 W MAIN ST
4507620700000	2 N CHESTNUT ST
4507635100000	970 W MAIN ST
4507659500000	128 E MAIN ST
4507676700000	809 W MAIN ST

ATTACHMENT 1

MOUNT JOY BOROUGH
LERTA PROPERTY LIST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4502410400000	870 E MAIN ST
4502448700000	760 E MAIN ST
4502457400000	544 W MAIN ST
4502552400000	231 E MAIN ST
4502580700000	259 W MAIN ST
4502638300000	923 W MAIN ST
4502677700000	228 E MAIN ST
4502690500000	4 E MAIN ST
4502701200000	1 E MAIN ST
4502724600000	705 W MAIN ST
4502758300000	910 W MAIN ST
4502766400000	1210 E MAIN ST
4502822200000	233 E MAIN ST
4502935800000	536 W MAIN ST
4502966100000	85 E MAIN ST
4502974400000	105 HEMP ST
4502987500000	648 W MAIN ST
4503026500000	70 W MAIN ST
4503051200000	349 W MAIN ST
4503060900000	80 E MAIN ST
4503136600000	906 W MAIN ST
4503153100000	701 W MAIN ST
4503279800000	68 W MAIN ST
4503330800000	82 E MAIN ST
4503335000000	91 E MAIN ST
4503345400000	919 W MAIN ST
4503359000000	1010 W MAIN ST
4503371700000	890 E MAIN ST
4503425600000	240 W MAIN ST
4503481600000	14 E MAIN ST
4503495100000	644 W MAIN ST
4503505000000	900 W MAIN ST
4503514300000	532 W MAIN ST
4503529200000	66 W MAIN ST
4503630800000	84 E MAIN ST
4503662000000	301 E MAIN ST
4503719100000	537 W MAIN ST
4503728600000	806 E MAIN ST
4503735500000	340 W MAIN ST
4503775200000	93 E MAIN ST
4503824600000	1001 CORNERSTONE DR
4503827100000	304 E MAIN ST
4503880300000	90 E MAIN ST
4503888400000	62 W MAIN ST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4507685700000	279 S. BARBARA ST
4507694600000	37 E MAIN ST
4507710000000	30 W MAIN ST
4507724100000	42 E MAIN ST
4507734400000	840 E MAIN ST
4507736400000	202 W MAIN ST
4507931500000	209 W MAIN ST
4507954500000	44 E MAIN ST
4507960300000	27 W MAIN ST
4507979400000	26 W MAIN ST
4507995700000	444 W MAIN ST
4508024500000	127 E MAIN ST
4508031300000	330 E MAIN ST
4508074900000	807 W MAIN ST
4508138800000	592 W MAIN ST
4508142700000	975 W MAIN ST
4508177800000	134 E MAIN ST
4508193300000	307 W MAIN ST
4508193800000	46 E MAIN ST
4508234300000	970 REAR W MAIN ST
4508250100000	76 E MAIN ST
4508270900000	207 W MAIN ST
4508402400000	964 W MAIN ST
4508483300000	NO ADDRESS ASSIGNED- CORNERSTONE INDUSTRIAL PARK
4508433400000	805 W MAIN ST
4508482800000	45 E MAIN ST
4508501500000	274 W MAIN ST
4508520500000	205 W MAIN ST
4508533700000	1005 E MAIN ST
4508551500000	48 E MAIN ST
4508576300000	801 W MAIN ST
4508616800000	584 W MAIN ST
4508625500000	842 E MAIN ST
4508632000000	22 W MAIN ST
4508643500000	114 S MARKET AVE
4508703400000	21 W MAIN ST
4508781800000	740 E MAIN ST
4508806500000	201 W MAIN ST
4508852000000	47 E MAIN ST
4508890300000	1088 E MAIN ST
4508893500000	645 DONEGAL SPRINGS RD
4508924000000	432 W MAIN ST
4508927600000	124 W MAIN ST
4509017600000	202 E MAIN ST

ATTACHMENT 1

MOUNT JOY BOROUGH
LERTA PROPERTY LIST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4503968800000	105 N ANGLE ST
4503980900000	114 MANHEIM ST
4504051900000	303 E MAIN ST
4504052100000	15 E MAIN ST
4504132700000	528 W MAIN ST
4504159400000	632 W MAIN ST
4504261300000	2 N PLUM ST
4504271800000	305 E MAIN ST
4504276200000	347 W MAIN ST
4504307800000	255 W MAIN ST
4504377300000	58 W MAIN ST
4504418900000	W MAIN ST
4504419800000	700 E MAIN ST
4504426900000	643 W MAIN ST
4504431600000	836 W MAIN ST
4504473200000	902 E MAIN ST
4504481800000	307 E MAIN ST
4504492100000	E MAIN ST
4504521100000	17 E MAIN ST
4504524200000	703 E MAIN ST
4504586900000	310 E MAIN ST
4504592600000	43 W MAIN ST
4504670400000	812 E MAIN ST
4504691700000	309 E MAIN ST
4504706900000	1050 W MAIN ST
4504760300000	DELTA ST
4504810900000	524 W MAIN ST
4504831800000	230 W MAIN ST
4504856500000	624 W MAIN ST
4504861200000	441 E MAIN ST
4504871700000	311 E MAIN ST
4504879500000	5 DELTA ST
4504914700000	102 E MAIN ST
4504966000000	50 W MAIN ST

TAX ACCOUNT NUMBER	TAX ACCOUNT ADDRESS
4509041800000	738 W MAIN ST
4509065700000	578 W MAIN ST
4509077100000	960 E MAIN ST
4509093700000	955 W MAIN ST
4509147000000	18 W MAIN ST
4509170600000	585 W MAIN ST
4509236200000	1002 CORNERSTONE DR
4509236200000	1002 CORNERSTONE DR
4509287400000	204 E MAIN ST
4509338200000	441 W MAIN ST
4509381100000	53 E MAIN ST
4509388900000	120 W MAIN ST
4509392500000	50 E MAIN ST
4509446600000	844 E MAIN ST
4509518300000	268 W MAIN ST
4509526700000	W MAIN ST
4509557200000	572 W MAIN ST
4509587100000	125 W MAIN ST
4509629600000	118 W MAIN ST
4509648700000	206 E MAIN ST
4509665800000	30 S Jacob Street
4509723200000	205 E MAIN ST
4509771200000	15 W MAIN ST
4509776900000	14 W MAIN ST
4509778700000	726 W MAIN ST
4509785700000	25 PATTERSON ALLEY
4509816700000	123 W MAIN ST
4509827900000	116 W MAIN ST
4509848100000	SQUARE ST
4509969800000	61 E MAIN ST
4509972500000	20 EBY CHIQUES RD
4509979400000	600 E MAIN ST
450229801000A	100 N MELHORN DR
450229801000B	W MAIN ST