ORDINANCE NO. 150 of 2021

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF LANCASTER AMENDING ORDINANCE NO. 124 OF 2016 TO EXTEND THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA) PROGRAM FOR DESIGNATED AREAS WITHIN THE BOROUGH OF MOUNT JOY

On motion of Commissioner D'Agostino seconded by Commissioner Lehman;

<u>WHEREAS</u>, the County of Lancaster, Pennsylvania ("County") is a local taxing authority, authorized by the Local Economic Revitalization Tax Assistance 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 property; and

<u>WHEREAS</u>, the County of Lancaster, Pennsylvania ("County") is a local taxing authority, authorized by the Improvement of Deteriorating Real Property or Areas Tax Exemption Act of August 5, 1977, P.L.167, No.42, (72 P.S. §4711-101 et seq.), "IDRPA", to provide tax exemption to exempt improvements to certain deteriorated residential property and areas; and

<u>WHEREAS</u>, the Board of Commissioners of Lancaster County ("Board of Commissioners") desires to encourage building façade improvement, new industrial, commercial, residential, 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; and

<u>WHEREAS</u>, the Borough of Mount Joy ("Borough"), by Ordinance No. 4-16; the Donegal School District ("School District"), by Resolution dated October 13, 2016; and the Board of Commissioners, by Ordinance No. 124-2016, adopted a LERTA exemption with a five-year exemption schedule for certain deteriorated areas; and

<u>WHEREAS</u>, the Borough, by Ordinance No. 7-21, and the School District, by Resolution dated June 17, 2021, approved a five-year extension of the LERTA exemption program for the same deteriorated areas; and

<u>WHEREAS</u>, the Lancaster County Planning Commission reviewed the boundaries of the proposed extended LERTA and recommended the adoption of such by the Board of Commissioners; and

<u>WHEREAS</u>, the Board of Commissioners wishes to also approve and extend the LERTA exemption program for a five-year period for the same deteriorated areas;

NOW THEREFORE, BE IT HEREBY ORDAINED AND ENACTED BY THE BOARD OF COMMISSIONERS OF LANCASTER COUNTY, PENNSYLVANIA, as follows:

Section 1. Amendment

Section 6 of Ordinance No. 124-2016, Termination Date, shall be amended to provide as follows:

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

Section 2. Effect of Amendment

All other sections, parts, and provisions of Ordinance No. 124-2016 shall remain in full force and effect as previously enacted.

Section 3. Severability

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 Board of Commissioners that the remainder of the Ordinance shall be and shall remain in full force and effect.

Section 4. Effective Date

This Ordinance shall take effect and be in force five (5) days after its enactment by the Board of Commissioners of Lancaster County as provided by law.

DULY ADOPTED this 11th day of August 2021 by the Board of Commissioners of the County of Lancaster, Pennsylvania, in lawful session duly assembled.

Motion passed unanimously.

ATTEST:

Lawrence George, Chief Clerk County Administrator/Chief Clerk

County of Lancaster, PA

loshua G. Parsons, Chairman

Ray D'Agostino, Vice Chairman

Graig E. Lehman, Commissioner

Board of Commissioners of Lancaster County, Pennsylvania