

RESOLUTION NO. 96-133

A RESOLUTION OF THE TOWNSHIP OF HOPEWELL AUTHORIZING THE TOWNSHIP OF HOPEWELL TO EXEMPT FROM REAL PROPERTY TAXATION, THE ASSESSED VALUATION ATTRIBUTABLE TO ELIGIBLE IMPROVEMENTS UPON CERTAIN DETERIORATED SITES IN PRESCRIBED AMOUNTS AND IN ACCORDANCE WITH THE PROVISIONS AND LIMITATIONS HEREIN SETFORTH IN CONJUNCTION WITH THE ACT NO. 76 OF 1977, AS AMENDED, KNOWN AS THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT;

WHEREAS, on December 1, 1977, at Act No. 76 of 1977, Pennsylvania Legislature adopted the Local Economic Revitalization Tax Assistance Act (LERTA), 72 P.S. § 4722, et. seq., as amended, which authorizes local taxing authorities to provide tax exemption for certain deteriorated industrial, commercial and other business property in a deteriorated area, thereby implementing Article XIII, section 2 (b) (iii) of the Constitution of Pennsylvania; and

WHEREAS, the Township of Hopewell in support of the unified commitment by all participants of the Central Beaver County Development District, and in consideration of the goal of development and benefit to the economic standards of Hopewell Township and Beaver County, desire to exempt from real property taxation the assessed valuation attributable to eligible improvements upon deteriorated properties requiring remedial and corrective action due to environmentally challenged sites. Such tax exemptions shall be in the amounts and in accordance with the provisions and limitations hereinafter setforth and in conjunction with LERTA.

WHEREAS, it is the express intention of the Township of Hopewell that this LERTA resolution shall relate only to eligible improvements in the nature of remediation or corrective action committed to environmentally challenged property within the defined deteriorated area. The adoption of this Resolution shall not prohibit the Township of Hopewell from adopting additional LERTA Resolutions within the same deteriorated area during the term of the same exemption schedule relating to non remediation type improvements.

NOW, THEREFORE, BE IT RESOLVED by the Township of Hopewell,

AND IT IS HEREBY RESOLVED:

1) **DEFINITIONS:**

The following words and phrases, when used in this Resolution, shall have, unless the context clearly indicates otherwise, the meaning given to them in this section.

A. **"Deteriorated Property"** - Any industrial, commercial, or other business property site owned by an individual, association, or corporation and located in the deteriorated area as designated within the Central Beaver County Development District. Such property site being the subject of an order or directive by a government agency requiring remedial or corrective action be taken upon the site or a property that is pursuing remediation under Act 2, the Land Recycling and Environmental Remediation Standards Act thereby limiting or inhibiting the potential highest and best use of the site for building construction or other development potential.

B. **"Improvement"** - Costs of remediation relative to implementing remediation measures or standards upon environmentally challenged property sites, having the effect of attaining higher standards of safety, health economic use or amenity, or an action

bringing the site into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

C. "Remediation" - To clean up, mitigate, correct, abate, minimize, eliminate, control or prevent a release of a regulated substance into the environment in order to protect the present or future public health, safety, welfare or the environment, including preliminary actions to study or assess the release.

D. "Costs of Remediation" -

1) Those expenditures that relate to the implementation of remediation measures or standards upon environmentally challenged sites, inclusive of the following:

- a) actual remediation
- b) site investigations
- c) corrective costs
- d) monitoring costs
- e) off market time loss
- f) stigma

2) In as much as actual expenditure may not be a realistic expectation with respect to the schedule of exemption because of extended time periods required for such costs to accrue, an estimated projection period of such costs, discounted to a present value, and premised at the initial approval for LERTA shall be considered an appropriate measure of actual cost.

3) Costs of remediation by a taxpayer (owner) of multiple parcels which are located within the deteriorated area may be applied on a prorated basis to all area eligible parcels, as may be requested by the taxpayer, for purposes of calculating exemptions as set forth in Section 4725 (b) of the Local Economic Revitalization Tax Assistance Act.

4) In no event, however, will consideration be given to costs of remediation where such costs exceed the maximum costs, as eligible improvement for abatement, above the portion of assessed value attributable to improvements as established in the exemption schedule consistent with the terms of Section 4725 (b) of the Act (72 P.S. § 4725 (b)).

E. "Site" - The land and real estate to the extent of natural earth, subsurface qualities and structures, exclusive of above ground structures and other man-made amenities.

F. "Local Taxing Authority" - The County Of Beaver, City of Aliquippa, Township of Center, Township of Hopewell, Borough of Monaca and their respective School Districts, having authority to levy real property taxes and jointly participating within the designated Central Beaver County Development District.

G. "Municipal Governing Body" - City of Aliquippa, Township of Center, Township of Hopewell, and Borough of Monaca, whose corporate boundaries form independent parts of Central Beaver County Development District.

H. "Deteriorated Area" - That area within the Central Beaver County Development District that has been officially designated as a Deteriorated Area for LERTA purposes by the municipal governing bodies.

2. EXEMPTION SCHEDULE:

A. Hopewell Township grants a tax exemption for LERTA purposes on the assessment attributable to the cost of eligible improvement to all eligible deteriorated property located within the officially designated deteriorated area of the Central Beaver County Development District.

B. Hopewell Township hereby establishes the following schedule of taxes exempted which shall apply to all deteriorated property, as defined, satisfying the provision and limitations hereinabove and hereinafter set forth:

SCHEDULE

<u>Eligible Tax Year</u>	<u>Portion of Assessed Value Attributable to Improvement to be Exempted Each Year</u>
1	70%
2	70%
3	70%
4	70%
5	70%
6	70%
7	70%

C. The exemption from taxes herein granted shall be limited to the tax calculation from assessment valuation attributable to costs of remediation, as defined.

D. The exemption from taxes herein granted shall be upon the tax parcel exempted or subsequent parts thereof, and shall not terminate upon the sale or exchange of the tax parcel.

E. Any exemption granted herein on the basis of any eligible improvement to any eligible deteriorated property shall not be considered in any assessment appeal on any other property on the basis of such exemption.

F. For purposes of this LERTA Resolution, the deteriorated area shall include that property located in Hopewell Township identified within the addendum attached hereto and made a part hereof. Said property was identified and described as a deteriorated area for these purposes at a Public Hearing, duly advertised by the Township on August 19, 1995.

G. (a) The actual Cost of Improvements to Deteriorated Property eligible for tax exemption shall not exceed \$3,000,000.00 cumulatively within the deteriorated area of the Central Beaver County Development District, which limitation shall apply to Improvements made to a Deteriorated Property during any seven (7) year period shall commence with the effective date of said exemption as more particularly described hereunder.

3. PROCEDURE FOR EXEMPTION WITHIN THE CENTRAL BEAVER COUNTY DEVELOPMENT DISTRICT PURSUANT TO REMEDIATION OF CONTAMINATED PROPERTIES ORDINANCES (RESOLUTIONS)

1) Taxpayer responsibility

- a) notify each affected taxing authority, individually, of desire to participate under schedule of exemption by formally completing application as prescribed by taxing authorities.
- b) submit evidence of environmental challenge as delineated by any federal, state or local agency authorized to decree such contamination or Notice of Intent to Remediate as required by Act 2 of 1995 the "Land Recycling and Environmental Remediation Standards Act.
- c) submit detailed estimates of total costs, actually incurred or projected for the purpose of remediating such contamination and expected time period to complete remedial actions to taxing bodies and Beaver County Assessment Office.

- d) receive formal approval by taxing bodies for taxpayer to participate pursuant to LERTA ordinance/resolution of taxing authority.
- 2) Taxing District Responsibility
 - a) submit copy of ordinance/resolution to Assessment Office and appropriate tax collector.
 - b) submit taxpayer application and taxing district approval for LERTA participation to Assessment Office.
 - c) submit schedule of exemption to appropriate tax collector.
 - 3) Assessment Office Responsibility
 - a) upon submission of approval by taxing bodies and appropriate documentation, Assessment Office shall notify the taxing authorities and taxpayer of the amounts of assessment eligible for exemption.
 - 4) Tax Collector Responsibility
 - a) upon receipt of eligible assessment exemption by the taxing bodies, collector shall calculate the appropriate tax bill, excluding the tax calculation upon the exempted assessment amount pursuant to the exemption schedule of the taxing authority.
 - b) subsequent years tax bills shall be calculated by the tax collector upon the basis of the exemption schedule of the taxing district.
 - 5) School District Responsibility
 - a) notify STEB of LERTA exemption regarding participating parcels and to advise STEB of duty to exclude such assessment exemption in formulating subsidy calculation.

4. **TERMINATION:**

Any property tax exemptions granted under the provisions of this Resolution shall be permitted to continue according to the exemption schedule set forth above, even if this Resolution is amended or repealed.

5. **SEVERABILITY:**


The provisions of this Resolution are severable if any of the sections, clauses or sentences contained herein shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Township of Hopewell that this Resolution would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included herein.

6. **EFFECTIVE DATE:**

The effective date of this Resolution shall be September 1, 1996 and shall be deemed retroactive to encompass taxes levied as of January 1, 1994.

Adopted this 13 day of August, 1996

ATTEST



President of the Board



Manager/Secretary