

MARION TOWNSHIP
BERKS COUNTY, PENNSYLVANIA

ORDINANCE NO. 2022-5

AN ORDINANCE OF MARION TOWNSHIP, BERKS COUNTY, PENNSYLVANIA, PROVIDING FOR TAX EXEMPTION FOR CERTAIN DETERIORATED PROPERTIES WITHIN THE TOWNSHIP UNDER THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT; DEFINING INITIAL ELIGIBLE DETERIORATED AREAS; PROVIDING FOR AN EXEMPTION SCHEDULE; AND ESTABLISHING STANDARDS AND QUALIFICATIONS FOR PARTICIPANTS.

WHEREAS, the General Assembly of Pennsylvania passed Act No. 76 of 1977, 72 P.S. § 4722, *et seq.*, known as the Local Economic Revitalization Tax Assistance Act (“LERTA”), which authorizes local taxing authorities 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; and

WHEREAS, Marion Township, Berks County, Pennsylvania (the “Township”) is a local taxing authority authorized by LERTA to provide tax exemption in accordance therewith; and

WHEREAS, the Board of Supervisors of the Township, in accordance with LERTA, held a public hearing on November 17, 2022, for the purpose of determining the boundaries of the deteriorated areas in the Township eligible for tax exemption under LERTA; and

WHEREAS, the Board of Supervisors of the Township has determined that it is in the best interest of the citizens of the Township to promote economic development in the Township through the creation of a LERTA program for the deteriorated areas within the Township as set forth herein; and

NOW THEREFORE, BE IT AND IT IS HEREBY ORDAINED AND ENACTED by the Board of Supervisors of Marion Township, Berks County, Pennsylvania, as follows:

Section 1. Definitions.

Deteriorated Property – any industrial, commercial, or other business property owned by an individual, association, or corporation, and located in a deteriorated area, as hereinafter provided, or any such property that 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, ordinances, or regulations.

Improvement – repair, construction, or reconstruction, including alterations and 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

4. A recipient of a tax exemption granted hereunder shall continue to pay all non-exempt taxes on the land covered by the exemption.

Section 5. Procedure for Obtaining Exemption.

1. Any person desiring tax exemption under this Ordinance (an "Applicant") must apply in writing to the Township Secretary. The Applicant shall forward a copy of the written application to the Berks County Assessor and the business manager of the Conrad Weiser School District (the "School District"). The application shall be in writing on a form specified by the Township, setting forth the following information:

- (a) Name and address of property owner;
- (b) Block and lot number of the Deteriorated Property or Properties to which the Applicant intends to make Improvements;
- (c) The initial assessed valuation of the Deteriorated Property or Properties;
- (d) The description of the Improvements that the Applicant is making;
- (e) The anticipated date of completion of the Improvements;
- (f) The actual or estimated costs of the Improvements; and
- (g) Such additional information as may be necessary to process the application for exemption.

2. The Applicant shall notify the Berks County Assessment Office and the Township of the completion of the Improvements within ninety (90) days thereof. The Berks County Assessment Office shall upon receipt of such notice assess separately the new construction or Improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance, and shall notify the Applicant, the School District, and the Township of the reassessment and the amounts of the assessment eligible for the exemption.

3. Appeals from the reassessment and the amounts eligible for the exemption may be taken by the Applicant or the Township as provided by law.

4. The cost of the new construction or 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 amendments to this Ordinance, if any, shall not apply to such exemption request.

Section 6. Termination. The terms of this Ordinance shall continue in effect without annual reenactment for a period of ten (10) years from the effective date and shall apply to any application filed at any time during that ten (10) year period by an Applicant. Any exemption from property taxes granted hereunder shall be for ten (10) years, and shall be determined in accordance with Section 4.

Section 7. Effective Date. This Ordinance shall become effective on the earliest date permitted by law.

Section 8. Repealer. Any ordinance or resolution, or part of any ordinance or resolution, that conflicts with the provisions of this Ordinance is hereby repealed.


Section 9. Validity. The provisions of this Ordinance are severable. If any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provisions shall not affect nor impair any of the remaining sections, clauses, or sentences.

ORDAINED and ENACTED as an Ordinance by the Board of Supervisors of Marion Township, Berks County, Pennsylvania, in lawful session, duly assembled, this 17th day of November 2022.


**BOARD OF SUPERVISORS
MARION TOWNSHIP
BERKS COUNTY, PENNSYLVANIA**




Peter T. McCarthy, Chairperson



Irene Sileski, Vice Chairperson



James Brooks

Attest: 

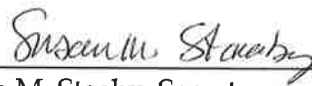
Susan Staaby, Secretary



MUNICIPAL CERTIFICATION

I Susan M. Staaby, the Secretary of Marion Township, Berks County, Pennsylvania, hereby certify that the foregoing is a true and correct copy of an Ordinance duly enacted by the affirmative vote of a majority of the members of the Board of Supervisors of Township, at a public meeting held the 17th day of November, 2022; that proper notice of such meeting was duly given as required by law; and that said Ordinance has been duly entered upon the Minutes of said Township, showing how each member voted thereon.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Township this 17th day of November, 2022.



Susan M. Staaby, Secretary



EXHIBIT A
Map of Deteriorated Property Eligible for Exemption

Parcel Nos. 62-4309-00-35-4675 and 62-4309-00-26-8532

