

**BOARD OF COMMISSIONERS
COUNTY OF YORK
COMMONWEALTH OF PENNSYLVANIA**

ORDINANCE 2006-05

AN ORDINANCE AMENDING THE YORK COUNTY CODE TO PROVIDE REAL PROPERTY TAX EXEMPTIONS FOR THE CONSTRUCTION OF NEW DWELLING UNITS AND REHABILITATION OF EXISTING UNITS IN A DETERIORATING AREA IN AND AS DEFINED BY THE CITY OF YORK, THE MAXIMUM ASSESSMENT WHICH MAY BE EXEMPTED, AND OTHER MISCELLANEOUS PROVISIONS.

WHEREAS, Act 34 of 1971, as amended, is titled the "Improvement of Deteriorating Real Property or areas Tax Exemption Act", (hereinafter referred to as "Act 34"); and

WHEREAS, Act 34 authorizes local taxing authorities to grant a real property tax exemption to residential construction built in a deteriorating area; and

WHEREAS, the City of York, Pennsylvania held a public hearing and determined in Council Resolution No. 98 of 2003, dated June 3, 2003, that Wards 1 through 15 of the City are deteriorated areas under Act 34.

WHEREAS, the York County Commissioners enacted Ordinance 2003-10 (Code of York County Chapter 107, Article II, Sections 107-16 through 107-22.

WHEREAS, the York County Commissioners now wish to repeal Ordinance 2003-10 and Code of York County Chapter 107, Article II, Sections 107-16 through 107-22 and replace them with this Ordinance.

NOW, THEREFORE, IT IS HEREBY ORDAINED AND ENACTED, by the Board of Commissioners of the County of York, Pennsylvania, the following Ordinance:

Section 1. Definitions.

"City" means the City of York, Pennsylvania.

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"Deteriorating Area" means the areas of the City determined by the Council of the City to be deteriorating as defined in Act 34, codified at 72 P.S. Section 4711-301, as detailed in Exhibit 1 attached hereto and made a part hereof.

"Dwelling Unit" means a house, double house or duplex, townhouse or row house, apartment, or any building intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or cooking equipment for the exclusive use of the occupant or occupants.

"Rehabilitation" means significant repairs and/or modifications to an existing dwelling unit, having the effect of improving a structure so that it becomes habitable or attains higher standards of housing safety, health or amenity, or is brought into compliance with laws, ordinances or regulations governing housing standards. Ordinary upkeep and maintenance shall not constitute "rehabilitation."

"Residential Construction" means the building or erection of Dwelling Units, as defined above, upon vacant land or land specifically prepared to receive such structures.

"School District" means the School District of the City of York, Pennsylvania.

Section 2. Authority and purpose.

A. Pursuant to the provisions of Act 34, codified at 72 P.S. Section 4711-301 et seq., the County authorizes the granting of a County real property taxation exemption on residential construction or rehabilitation located in the Deteriorating Area.

Section 3. Maximum exemption amount.

A. The maximum assessment amount per Dwelling Unit that may be exempted is the actual cost of residential construction or rehabilitation, not exceeding a uniform maximum cost

per Dwelling Unit of \$500,000.00.

Section 4. Exemption schedule. For years one through ten for which improvements and residential construction would otherwise be taxable, one hundred percent (100%) of the eligible assessment shall be exempted. After the tenth year, the exemption shall terminate.

Section 5. Exemption conditions and limitations.

A. The exemption from taxes granted herein shall be for newly constructed Dwelling Units or rehabilitation of existing dwelling units and shall not terminate upon the sale or exchange of such property.

B. The exemption from taxes granted herein shall not be considered a factor in assessing the value of other properties.

C. An exemption for taxes authorized herein shall not be granted unless a written application is filed with and approved by the City.

D. The exemption shall commence in the tax year immediately following the year in which the building permit is issued.

E. No tax exemption shall be granted if the property owner does not obtain the required City permits prior to the residential construction.

F. No tax exemption shall be granted if the property does not comply with the minimum standards of applicable City codes for Dwelling Units.

G. No tax exemption shall be granted if the property owner has any other property in the City for which any municipal taxes or charges have not been paid by the due date.

H. If a tax exemption is granted and the property owner fails to pay any municipal taxes or charges on the property exempted or other properties in the City owned by the property owner by the due date, such exemption shall be automatically and immediately terminated.

Section 6. Application for exemption.

A. If a property owner desires tax exemption under the provisions of this Ordinance, the property owner shall file a written application for tax exemption in the manner and form prescribed by the City.

Section 7. Approval of exemption.

A. Upon completion of residential construction or rehabilitation, the property shall notify the City, in the manner and form prescribed by the City.

B. The City shall issue a tax exemption certificate to the property owner, if the requirements of this Ordinance for tax exemption have been met.

(1) The tax exemption certificate shall detail the amount of tax assessment exemption granted by year as provided in this Ordinance.

C. The property owner is responsible for providing a copy of the tax exemption certificate to the tax collector of County taxes.

D. Upon receipt of a tax exemption certificate, the tax collector of County taxes in the City is authorized and directed to prepare a County real estate tax bill for the property reflecting the amount of tax assessment exemption granted by year in the tax exemption certificate, if the exemption conditions and limitations of this Ordinance are being met.

Section 8. Headings.

The headings of sections and parts thereof are for convenience only and shall not affect the construction hereof.

Section 9. Severability.

Should any section, paragraph or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid, such judgment shall not affect the validity of this Ordinance

as a whole or any part or provision thereof, other than the part so declared to be invalid or unconstitutional.

Section 10. Repealer.

This Ordinance shall supersede and repeal all ordinances, resolutions and parts thereof inconsistent or conflicting herewith. Ordinance 2003-10 and Code of York County Chapter 107, Article II, Sections 107-16 through 107-22 are specifically repealed.

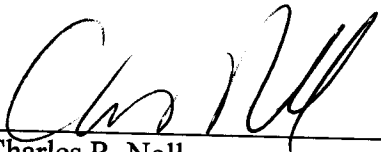
Section 11. Effective Date.

This Ordinance shall become effective immediately upon enactment.

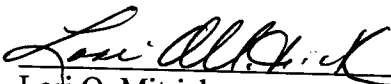
Ordained and enacted this 25th day of October, 2006.

ATTEST:

COUNTY OF YORK

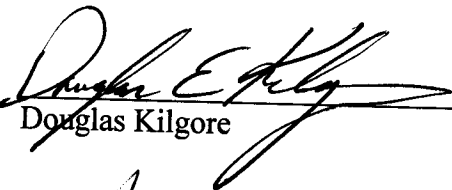


Charles R. Noll
Administrator/Chief Clerk

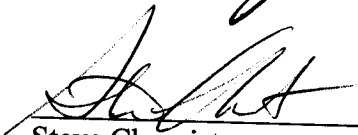


Lori O. Mitrick
President Commissioner

(SEAL)



Douglas Kilgore



Steve Chronister

Ordinance 2006-05 ordained, enacted, and adopted this 25th day of October, 2006 at a regularly scheduled meeting of the Board of Commissioners of the County of York duly advertised and assembled upon motion of Commissioner Chronister and seconded by Commissioner Kilgore and passed by a vote of 3 yes and 0 no.

LEGAL NOTICE

NOTICE IS HEREBY GIVEN by the Board of Commissioners of the County of York, Commonwealth of Pennsylvania, will consider Ordinances 2006-05 at its regularly scheduled meeting to be held on Wednesday, October 25, 2006 at 10:00 a.m., in the Commissioners' Meeting Room, 28 East Market Street, 2nd Floor, York, Pennsylvania. Ordinance 2006-05 will amend the York County Code to provide real property tax exemptions for newly contrasted dwelling units and rehabilitated dwelling units in the City of York.

A certified copy of Ordinance 2006-05 may be examined at the York County Commissioners' Office, 28 East Market Street, 2nd Floor, York, Pennsylvania during normal working hours, or at the Law Library, York County Judicial Center, 45 North George Street, York, Pennsylvania.

In accordance with the Americans with Disability Act, the public can request accommodations for persons with disabilities to attend this meeting by calling York County at (717) 771-9099. For individuals with a hearing impairment, contact the Deaf Center, (717) 848-2585 or (717) 848-6765 (TDD).

BOARD OF COMMISSIONERS

Lori O. Mitrick, President
Douglas E. Kilgore
Steve Chronister

I certify this a true and correct copy of Ordinance 2006-05.

Date:

Charles R. Noll
Administrator/Chief Clerk

Legal ad, one (1) time by October 20, 2006 in York Daily Record, York Dispatch, Hanover Evening Sun, Patriot-West Shore.