

BOARD OF COMMISSIONERS,
COUNTY OF YORK,
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE 2003-10

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

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.

"County" means the County of York, Pennsylvania.

"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.

"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 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, not exceeding a uniform maximum cost per Dwelling Unit of \$500,000.00.

Section 4. Exemption schedule.

A. For the first year for which said newly -constructed Dwelling Units would otherwise be taxable, one hundred percent of the eligible assessment shall be exempted; for the second year, ninety percent of the eligible assessment shall be exempted; for the third through the tenth years, eighty, seventy, sixty, fifty, forty, thirty, twenty, and ten per cent, respectively, 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 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, 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.

Section 11. Effective Date.

This Ordinance shall become effective immediately upon enactment.

Ordained and enacted this 22nd day of October, 2003.

ATTEST:

COUNTY OF YORK

Charles R. Noll
Charles R. Noll
Administrator/Chief Clerk

Christopher B. Reilly
Christopher B. Reilly
President Commissioner

(SEAL)

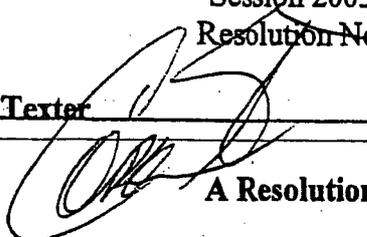
James F. Donahue
James F. Donahue

Shirley L. Glass
Shirley L. Glass

Ordinance 2003-10 was ordained, enacted, and adopted this 22nd day of October, 2003 at a regularly scheduled meeting of the Board of Commissioners of the County of York duly advertised and assembled upon motion of James F. Donahue and seconded by Shirley L. Glass and passed by a vote of 3 yes and 0 no.

INTRODUCED BY: Cameron Texter

DATE: June 3, 2003



A Resolution

Determining boundaries of deteriorated areas within the City of York.

WHEREAS: The Improvement of Deteriorated Property or Areas Tax Exemption Act of 1971, otherwise known as Act 34 of 1971 authorize local taxing authorities to exempt from all real property taxation the assessed valuation of any residential construction built in a deteriorating area according to the schedule and limits approved by the taxing authority, and

WHEREAS: Prior to authorizing the granting of such exemptions from taxation an interested municipal governing body shall determine the boundaries of deteriorating areas, and

WHEREAS: The Council under Article 307 of the Codified Ordinances of the City of York has determined as a fact that Wards 1 through 15 respectively constitute deteriorated neighborhoods within the purview of Act 34 of 1971, and

WHEREAS: The Council has held a public hearing in which it received testimony that Wards 1 through 15 respectively constitute deteriorated areas within the purview of Act 34 of 1971 by meeting at least one of the standards of deteriorated area as used in the act, and

WHEREAS: The Council plans to amend Article 307 (Bill No. 19 of 2003) to change the definition of improvement to include construction of new dwelling units and to expand the definition of dwelling units so that construction of a new dwelling unit shall qualify for the tax exemptions as outlined in the article, and

WHEREAS: This change should promote elimination of blight in the City of York and development of new residential housing and homeownership within the City of York as outlined in its comprehensive plan, and

WHEREAS: Promotion of home ownership with the City of York shall increase the tax base of the city and help improve its quality of life for all residents;

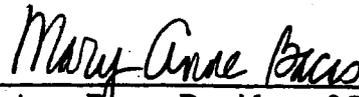
NOW, THEREFORE, BE IT RESOLVED: That the Council of the City of York determines as a fact that Wards 1 through 15 of the City of York respectively constitute deteriorated areas as outlined in Act 34 of 1971.

PASSED FINALLY: June 3, 2003

BY THE FOLLOWING VOTE:

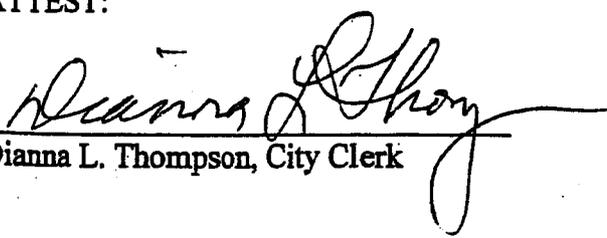
YEAS: Smallwood, Texter, Bacas, Musso, Smith - 5

NAYS: None



Mary Anne Bacas, President of Council

ATTEST:



Dianna L. Thompson, City Clerk

York City Tax Ward Map



-  Roadway
-  York City
-  Railline
-  Water Feature
- Tax Ward**
-  01
-  02
-  03
-  04
-  05
-  06
-  07
-  08
-  09
-  10
-  11
-  12
-  13
-  14
-  15



Prepared By: Bureau of Planning & Zoning
 October 2003
 Base Map: 1992 Aerial Photography
 1998 Revised Street Base Map