

**ORDINANCE NO. 117**

**AN ORDINANCE OF THE COUNTY OF BUCKS  
AUTHORIZING TAX EXEMPTIONS FROM PROPERTY TAX  
FOR CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER  
BUSINESS PROPERTY, DEFINING THE ELIGIBLE DETERIORATED AREAS;  
SETTING A MAXIMUM EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE;  
AND PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION**

**WHEREAS**, the General Assembly of Pennsylvania passed Act 76 of the 1977 P.S. 4722 et seq.) known as the Local Economic Revitalization Tax Assistance Law (LERTA) which authorized local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial and other business property; and

**WHEREAS**, the Board of Supervisors of the Borough of Morrisville, in accordance with said Act, and on behalf of themselves and the County of Bucks, held a public hearing to determine the boundaries of said deteriorated areas; and

**WHEREAS** at said public hearing the Planning Commission of the Borough of Morrisville and other agencies and individuals presented to the Board of Supervisors recommendations concerning the location of the boundaries of deteriorated areas.

**NOW, THEREFORE**, BE IT ORDAINED by the Bucks County Board of Commissioners as follows:

**I. DEFINITIONS**

As used in this Ordinance, the following words and phrases shall have the meaning set forth below:

- (a) "Deteriorated property" shall mean any industrial, commercial or other business property owned by an individual, association or corporation, and located within a deteriorating area, as hereinafter provided in this Ordinance or any such property which 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;
- (b) "Improvement" shall mean repair, construction or reconstruction including alterations or additions, having the effect of rehabilitation a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement;
- (c) "Local taxing authority" shall mean the County of Bucks, the Borough of Morrisville and the Morrisville School District;
- (d) "Local governing body" shall mean the Bucks County Board of Commissioners, or the Borough of Morrisville Board of Supervisors, or the School Board of Morrisville.

**II. EXEMPTION AREA**

The Bucks County Board of Commissioners hereby adopt the following areas which have been designated by the Borough of Morrisville as "deteriorated".

- (a) 54 and 60 East Bridge Street

These properties may be eligible to participate in this tax exemption program.

III. **EXEMPTION AMOUNT**

The amount to be exempted shall be limited to the additional assessment valuation attributable to the actual costs of improvements to deteriorated property.

IV. **EXEMPTION SCHEDULE**

(a)	Year 1	-	100%	Year 4	-	40%
	Year 2	-	80%	Year 5	-	20%
	Year 3	-	60%			

- (b) The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

V. **PROCEDURE FOR OBTAINING EXEMPTION**

The procedure for obtaining the exemption shall be that a outlined and implemented by the Borough of Morrisville at the time a building permit is requested and/or secured for construction of an improvement for which an exemption might be appropriate.

A copy of the Request for Exemption shall be forwarded to the Bucks County Board of Assessment Office by the Borough of Morrisville. Upon completion of the improvement or new construction, the taxpayer shall notify the Borough of Morrisville so that it may have the Assessor assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Ordinance. The Borough of Morrisville will then obtain from the Assessor the amount of the assessment eligible for exemption, and will notify the taxpayer. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the Borough of Morrisville as provided by law.

VI. **SEVERABILITY**

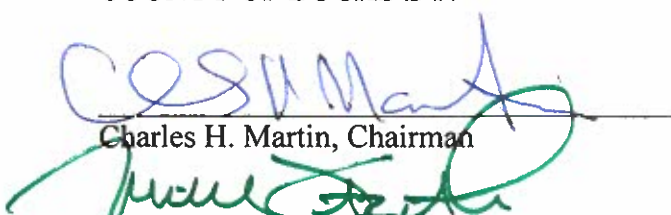
The provisions of this Ordinance are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences.

VII. **EFFECTIVE DATE**

This Ordinance shall be effective immediately.

ORDAINED and ENACTED this 4<sup>th</sup> day of August 2004.


COUNTY OF BUCKS BY:

  
Charles H. Martin, Chairman

  
Michael G. Fitzpatrick, Esq., Commissioner

  
Sandra A. Miller, Commissioner

ATTEST:

  
David G. Steinbach, Chief County Clerk