



**TOWNSHIP OF SOUTH FAYETTE
ALLEGHENY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 4 OF 2019

AN ORDINANCE OF THE TOWNSHIP OF SOUTH FAYETTE, AMENDING CHAPTER 220, TAXATION, ARTICLE VIII, LOCAL REVITALIZATION TAX ASSISTANCE, SECTION 220-63 D (1) and (2) OF THE SOUTH FAYETTE CODE TO PROVIDE FOR A TEN (10) YEAR EXEMPTION SCHEDULE WITH BI-ANNUAL TEN (10) PERCENT DECLINING ABATEMENTS APPLICABLE TO DETERIORATED PED BUSINESS PROPERTIES THAT ARE ELIGIBLE FOR LOCAL REVITALIZATION TAX ASSISTANCE.

WHEREAS, the Local Economic Revitalization Tax Assistance Act, as codified at 72 Pa. C.S.A. §4722 et seq., otherwise known as "LERTA", authorizes local taxing authorities to exempt from real estate taxation, for specified periods, improvements to certain deteriorated industrial, commercial and other business property; and

WHEREAS, on January 17, 2018, the Township adopted an Amended and Restated LERTA Ordinance that provides for temporary exemptions from real property taxation based upon specific schedules for deteriorated areas in the Township; and

WHEREAS, the Board of Commissioners of the Township of South Fayette finds that the ten (10) year schedule with an annual ten percent(10%) decline in abatement for deteriorated PED business properties located within Deteriorated Areas is deficient and inappropriate to foster or enhance economic development for such properties; and

WHEREAS, the Board of Commissioners by this Ordinance desires to amend the exemption schedule for deteriorated PED business properties to provide for a ten (10) year exemption schedule with bi-annual ten percent (10%) declining abatements to enhance and foster development.

NOW THEREFORE, be it ordained by the Board of Commissioners of the Township of South Fayette, and it is hereby enacted pursuant to the authority granted by the Local Economic Revitalization Tax Assistance Act, and the Intergovernmental Cooperation Act, Pa. Cons. Stat.

Ann. tit. 53, §2301 et seq., as follows:

1. The recitals set forth herein above are incorporated herein by reference thereto.
2. Section 220-63 D (1) and (2) of the South Township Code is amended and restated as follows:

§220-63 Exemption schedule.

The exemption from Township real estate taxes granted to any Property Owner undertaking a project covered by this Ordinance shall be in accordance with the following conditions and schedule:

D. Deteriorated PED business properties.

(1) The exemption shall be limited to a period of ten (10) years for business properties and retirement community properties located in the deteriorated PED Zoning District as depicted on Exhibit "B". The ten (10) year exemption period will commence the year after completion of the improvements.

(2) The tax exemption in the initial year and second year described in subparagraph (a)(1) shall be one hundred percent (100%) of the Township's real estate taxation upon the assessed valuation attributable to the construction or reconstruction for the first year and second year. In each succeeding two (2) years of the exemption period, the exemption shall decline by ten percent (10%). In the tenth and final year, the exemption shall be sixty percent (60%) of the Township real estate taxation upon the assessed valuation attributable to the construction or reconstruction. In the eleventh year and all succeeding years, the exemption shall end and the entire property (land and building) shall be fully taxable.

3. This Ordinance shall be in full force and effect from and after its passage and publication as required.

4. Any Ordinance or part of an Ordinance conflicting with the provisions of this Ordinance are hereby repealed insofar as they may affect this Ordinance.

5. If any provision of this Ordinance is held by any court of competent jurisdiction to be invalid, the remaining provisions shall remain in effect.

The terms of this Ordinance and the implementation of the temporary real property tax exemption granted hereunder are not contingent upon the adoption of a similar LERTA Ordinance or Resolution by the School District. However, the Township strongly encourages the School District to adopt similar provisions as contained in this Ordinance.


ORDAINED AND ENACTED INTO LAW this 9th day of October 2019.

ATTEST:

TOWNSHIP OF SOUTH FAYETTE:



John M. Barrett
Township Secretary



Ray Pitetti, President
Board of Commissioners