

**Chapter 17**

**Part C: LERTA  
(ORI-1996)**

**100.00 Short Title:**

100.10 This ordinance shall be known and denominated as the Saegertown Revitalization Tax Assistance Plan (SERT AP).

**200.00 Definitions:**

200.10 Whenever used in this ordinance, the following terms shall have the following meanings:

**201.00 BASE YEAR.**

201.10 Base Year shall mean the year in which an application is filed.

201.20 Applications for exemption shall be processed and, if appropriate, granted in accord with the terms of this ordinance as they existed on the day of the filing of said application.

201.30 Subsequent amendments to this ordinance, if any shall not apply to applications filed prior the effective date of any such amendments.

**202.00 DETERIORATED AREA.**

202.10 Deteriorated Area shall mean the entire Borough of Saegertown as designated by Borough Council after public hearing held for purpose of designating the area.

**203.00 COMMERCIAL AND INDUSTRIAL IMPROVEMENTS.**

203.10 Commercial Improvements shall mean the repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated commercial or industrial 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.

203.20 New construction of industrial, commercial or other business properties by individuals, associations or corporations within the designated area shall be deemed to be a commercial improvement.

203.30 Ordinary maintenance shall not be deemed to be a commercial improvement.

**204.00 RESIDENTIAL IMPROVEMENTS.**

204.10 Residential Improvements shall mean the repair, construction or reconstruction, including alterations and additions having the effect of rehabilitating a deteriorated residential property so that it becomes habitable or attains higher standards of safety, health, or is brought into compliance with laws, ordinances or regulations governing such standards.

204.20 New construction of residential properties by individuals, associations or corporations within the designated area shall be deemed to be a residential improvement.

204.30 Ordinary maintenance shall not be deemed to be a residential improvement.

**205.00 RESIDENTIAL PROPERTY.**

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

**206.00 NEW CONSTRUCTION.**

206.10 New construction means the building or erection of residential or commercial and industrial units, upon vacant land or land specifically prepared to receive such structures after the effective date of this ordinance.

**207.00 COMMERCIAL AND INDUSTRIAL DETERIORATED PROPERTY.**

207.10 Commercial and Industrial Deteriorated property shall mean any industrial, commercial or other business property owned by an individual, an association or a corporation and located in the designated area or any such property which has been the subject of an order by any government agency requiring the unit to be vacated, condemned or demolished by reasons of non-compliance with laws, ordinances or regulations.

**208.00 RESIDENTIAL DETERIORATED PROPERTY.**

208.10 Residential deteriorated property shall mean a residential property located in the designated area or any such property which has been the subject of an order by any government agency requiring the unit to be vacated, condemned or demolished by reasons of non-compliance with law, ordinances or regulations.

**209.00 EXEMPTION.**

209.10 Exemption shall mean the exemption from taxation provided pursuant to the terms of this Ordinance.

209.20 The exemption provided pursuant to the terms of this ordinance shall be the exemption for tax purposes from the total assessed value of any subject property of that portion of the assessed value attributable to improvements for which an exemption has been granted by the appropriate authorities under the terms here of.

209.30 The actual cost of any improvement shall be relevant to the exemption only to the extent that appropriate assessment officials consider the actual cost of such improvements in determining the assessed value of the subject premises.

209.40 In no event shall any exemption of assessed value exceed the actual cost incurred in the making of any improvement regardless of whether the subject improvement increases the assessed value of the premises by a sum in excess of the actual cost of the improvement.

209.50 In no event shall any exemption of assessed value be less during the base year, or any following year during the SERT AP, than the previous assessed value.

**210.00 IMPROVEMENT.**

210.10 The word improvement shall mean any improvement defined herein.

**300.00 Grant of Exemption:**

300.10 From and after the effect date hereof, and subject to the limitations hereinafter stated, there is hereby exempted from real estate taxation the assessed value of all commercial and residential improvements made within the corporate boundaries of The Borough of Saegertown;

300.20 PROVIDED HOWEVER, during the first six (6) months after enactment hereof any commercial or industrial property constructed or improved within the period of six (6) months prior to enactment shall be included.

**400.00 Limitations:**

400.10 The exemption granted pursuant to the terms of this Ordinance shall be limited as follows:

**401.00 ASSESSED VALUE.**

401.10 The exemption hereby granted shall apply only to the assessed valuation of improvements and in no case shall exceed the actual cost of the subject improvement.

**402.00 DAMAGED PROPERTIES.**

402.10 In the event of improvements to properties damaged by fire or other casualty after the effective date hereof, only so much of the assessed value of improvements actually incurred which would cause the assessed value of the improved structure to exceed the assessed value of the structure in the tax year immediately preceding the casualty shall be subject to exemption.

**403.00 COMMERCIAL AND INDUSTRIAL LIMITATION.**

403.10 All exemptions granted as the result of commercial or industrial improvements shall be limited.

403.20 The exemption shall be permitted for a period not to exceed ten (10) years.

403.30 The ten (10) year exemption shall meet the following schedule:

YEAR	EXEMPTION PERCENTAGE
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

403.40 After the tenth year, the exemption shall terminate absolutely and the entire assessed value of the property, including improvements previously subject to exemption pursuant to the terms of this ordinance, shall be fully taxable.

403.50 Shall be deleted in its entirety.

403.60 This section updated June 12, 2017

**500.00 NONRECOGNITION:**

500.10 No improvements granted exemption pursuant to the terms of this Ordinance shall, during the period of exemption granted pursuant to the terms hereof, be considered as a factor in assessing other properties.

**600.00 NOTICE TO TAXPAYERS:**

600.10 All building permit applications issued by the Borough Building Permit Officer shall, from and after the effective date hereof, be accompanied by a written notice to the applicant of the existence of the Saegertown Economic Revitalization Tax Assistance Plan and of the procedures necessary to obtain exemption in accord with the terms of this Ordinance.

**700.00 PROCEDURE FOR OBTAINING EXEMPTION:**

700.10 Except for commercial improvements made during the six months interval referred to in Section 300 above, any taxpayer desiring tax exemption pursuant to the terms of this Ordinance shall apply in writing upon a form approved by the Borough Council not later than fourteen (14) days after issuance of the building permit for an intended improvement;

700.11 For those taxpayers who have made commercial improvements within said six (6) month period, application must be made within thirty (30) days of the enactment of this Ordinance;

700.12 A copy of the exemption application shall be forwarded by the Borough Secretary to appropriate assessment officials of Crawford County;

700.13 The appropriate assessment officials of Crawford County shall, after completion of the improvement, assess separately the improvement and shall calculate the amounts of the assessment eligible for tax exemption pursuant to the terms of this Ordinance;

700.14 Notice of the determinations of the assessment officials shall be given to the taxpayer and to all interested local taxing authorities;

700.15 Said notice shall state the amount of the assessment eligible for exemption;

700.16 Appeals from the assessment for the determination of the amount eligible for exemption may be taken by the taxpayer as provided by law for general assessment appeals.

- 700.17 The limitations upon exemption and the schedules of taxes exempted existing at the time of the grant of the building permit and the receipt of the application for exemption shall be applicable to that exemption request and subsequent amendments to this Ordinance, if any, shall both apply to requests initiated prior to the effective date of such amendments.
- 700.20 County assessment officials shall be advised of the completion of construction by the Borough Secretary.
- 700.21 Notice of completion shall be in writing and shall contain a certification that the completed construction complies with all applicable building, plumbing, fire, land use and related laws, rules and regulations applicable to structures within the Borough of Saegertown.
- 700.22 An exemption shall be granted to any property which is not certified to be in compliance with all applicable laws, rules and regulations.
- 700.23 Failure to complete construction within one (1) year after the date of the issuance of the building permit shall not operate to extend the applicable exemption period.
- 700.24 Exemptions shall only be applied to improvements for a period of three (3) years beginning with the year following the year in which the building permit authorizing such improvements was issued.
- 700.30 Except as provided in Section 300 above, exemption shall not be granted if work proceeds prior to the date upon which a building permit is obtained and an application for exception is filed.

**800.00 EFFECTIVE DATE:**

800.10 This Ordinance shall be effective immediately upon adoption.

**900.00 Enacted: 1996**

**900.10 Updated June 12, 2017**