
ARTICLE 321
Local Economic Revitalization Tax Assistance

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321.01 DEFINITIONS

The following words and terms when used in this Article shall have the following meanings:

- a.) Act - Local Economic Revitalization Tax Assistance Act of the Commonwealth of Pennsylvania.
- b.) Deteriorated Area - The area contained within the municipal boundaries of the City of Franklin. (Ord. 11 of 1986, Sect. 1, Passed 10-20-86)
- c.) Deteriorated Property - Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a deteriorated area, as hereinafter provided, 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 non-compliance with laws, ordinances or regulations.
- d.) Improvement - Repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating 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.
- e.) Assessment Agency - Board of Assessment and Revisions of Taxes or other appropriate assessment agency. (Ord. 12 of 1982, Sect. 1, Passed 6-07-82)

321.02 AMOUNT OF TAX EXEMPTION

Tax exemptions as hereinafter provided shall be granted on the assessment attributable to the actual cost of improvements regardless of the dollar amount. (Ord. 12 of 1982, Sect. 2, Passed 6-07-82)

321.03 ASSESSED VALUATION OF IMPROVEMENTS

The assessed valuation of improvements to deteriorated properties shall be exempt of real property taxation in accordance with the following schedule and for the following period of years commencing with the first year in which the improvements are assessed for a full calendar year, to-wit:

- a.) One hundred (100%) percent exemption for the first year;
- b.) Ninety (90%) percent exemption for the second year;
- c.) Eighty (80%) percent exemption for the third year;
- d.) Seventy (70%) percent exemption for the fourth year;
- e.) Sixty (60%) percent exemption for the fifth year;
- f.) Fifty (50%) percent exemption for the six year;
- g.) Forty (40%) percent exemption for the seventh year;
- h.) Thirty (30%) percent exemption for the eighth year;
- i.) Twenty (20%) percent exemption for the ninth year;
- j.) Ten (10%) percent exemption for the tenth year;

and the exemption from real property taxation hereby provided shall terminate thereafter. (Ord. 12 of 1982, Sect. 3, Passed 6-07-82; Ord. 2 of 2000, Sect. 1, Passed 10-02-00)

321.04 EXEMPTION LIMITATIONS

The exemption from real estate taxes hereinbefore provided shall be limited solely to the additional assessment valuation on buildings or structures attributable to the actual cost of improvements to deteriorated property. (Ord. 12 of 1982, Sect. 4, Passed 6-07-82)

321.05 EXEMPTION REQUEST FORM

The exemption from real estate taxes hereby provided shall be upon the property exempted and shall not terminate upon the sale or exchange of the property. Exemptions shall be granted by the City of Franklin only after receipt of an exemption request on a form to be provided from the Assessor's Office of the City on which eligible persons can apply for tax exemptions and any person desiring tax exemptions pursuant to this Article shall notify the Assessor of the City of Franklin and the Council of the City of Franklin sitting as a Board of Tax Revisions and Appeals on a written form to be obtained at the time a building permit is secured of his desire to obtain an exemption. (Ord. 12 of 1982, Sect. 5, Passed 6-07-82)

321.06 EXEMPTION NOTIFICATION TO ASSESSOR

Any person desiring a tax exemption pursuant to this Article shall notify the City Assessor within thirty (30) days after improvements are completed to a deteriorating property. (Ord. 12 of 1982, Sect. 6, Passed 6-07-82)

321.07 ASSESSMENT

The City Assessor of the City of Franklin shall, after completion of the improvement and receipt of written notification thereof, assess separately the improvement and calculate the amounts of the assessment eligible for tax exemption and notify the taxpayer and the local taxing authorities of the re-assessment and amounts of the assessment eligible for exemption. (Ord. 12 of 1982, Sect. 7, Passed 6-07-82)

321.08 APPEALS

Appeals from the re-assessment and the amount eligible for the exemption may be taken by the taxpayer or by the local taxing authorities as provided by law in the case of any other assessment or re-assessment. (Ord. 12 of 1982, Sect. 8, Passed 6-07-82)

321.09 SUBSEQUENT AMENDMENTS TO ARTICLE

The cost of improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Article, if any, shall not apply to requests initiated prior to the adoption of the amendment or amendments. (Ord. 12 of 1982, Sect. 9, Passed 6-07-82)