Resolution #2015-04
West Mifflin Area School District
County of Allegheny, Pennsylvania
A RESOLUTION

OF THE BOARD OF SCHOOL DIRECTORS OF THE WEST MIFFLIN AREA SCHOOL DISTRICT, AUTHORIZING THE GRANTING OF TAX EXEMPTIONS ON THE ASSESSED VALUE OF CERTAIN IMPROVEMENTS AND NEW CONSTRUCTION TO INDUSTRIAL, COMMERCIAL AND OTHER BUSINESS PROPERTIES IN AN AREA OF THE BOROUGH OF WEST MIFFLIN, ALLEGHENY COUNTY, PENNSYLVANIA, PREVIOUSLY DESIGNATED FOR SUCH PURPOSE IN ACCORDANCE WITH THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT, AS AMENDED; AND REPEALING ALL PRIOR RESOLUTIONS OR PARTS OF RESOLUTIONS THAT ARE INCONSISTENT WITH THIS RESOLUTION.

WHEREAS, The Local Economic Revitalization Tax Assistance Act ("LERTA") authorizes local taxing authorities to exempt from real property taxation, within certain limitations, the assessed valuation of improvements to, and new construction of, industrial, commercial and other business property in areas designated for such purpose by the governing body of the appropriate city, borough, incorporated town or township; and

WHEREAS, The Borough of West Mifflin, being a "municipal governing body" within the meaning of LERTA, established by resolution on May 21, 2015 an area within the boundaries of this school district as an area in which such tax exemption may be granted by the local taxing authorities; and

WHEREAS, This School District (hereinafter referred to from time to time as "this Local Taxing Authority"), being a "local taxing authority" within the meaning of LERTA, in order to foster improvements and new construction in the designated area, desires to grant a tax exemption pursuant to the provisions of LERTA and in accordance with the LERTA District Resolution.

NOW, THEREFORE, BE IT RESOLVED By the governing body of this Local Taxing Authority as follows:
ARTICLE I
Definitions

SECTION 1.01 Unless the context specifically and clearly indicates otherwise, the meaning of terms and phrases used in this Resolution shall be as follows:

"Act" or "LERTA" shall mean Local Economic Revitalization Tax Assistance Act of the Commonwealth, Act No. 1977-76, as amended and supplemented;

"Commonwealth" mean the Commonwealth of Pennsylvania;

"County" shall mean the County of Allegheny, Pennsylvania, acting by and through its Board of County Commissioners, or, in appropriate cases, acting by and through its authorized representatives.

"Designated Area" shall mean the area identified in Article II of this Ordinance;

"Eligible Property" shall mean any industrial, commercial or other business property located in the Designated Area;

"Improvement" shall mean repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating any industrial, commercial or other business property owned by any individual, association or corporation and located in the Designated Area; "Improvements" does not include any ordinary upkeep or maintenance;

"Local Taxing Authority" shall mean and include the Borough of West Mifflin, the County and the School District;

"Person" shall mean any individual, partnership, company, association, society, trust, corporation, municipality, municipality authority or other group or entity;

"School District" shall mean the West Mifflin Area School District, Allegheny County, Pennsylvania, acting by and through its Board of School Directors, or, in appropriate cases, acting by and through its authorized representatives; and
ARTICLE II
Designated Area

SECTION 2.01. In accordance with the LERTA District Resolution the designated area to which this resolution applies is as follows: See Attachment.

SECTION 2.02. Any discrepancy between the description of the Designated Area in this Article II and the area designated for the purposes of LERTA in the LERTA District Resolution shall be resolved in favor of the LERTA District Resolution, it being the intent of the Local Taxing Authority to grant exemption to all, new construction and Improvements to the Eligible Property within the area designated by the Borough of West Mifflin.

ARTICLE III
Exemptions

SECTION 3.01. There is hereby exempted from all real property taxation of this Local Taxing Authority that portion of the additional assessment attributable to the actual costs of new construction upon, or, Improvements to, Eligible Property for, which proper Application has been made in accordance with this Resolution, subject to the limitations hereinafter set forth.

SECTION 3.02. The exemption authorized by this Resolution shall be in accordance with the provisions and limitations hereinafter set forth.

SECTION 3.03. The schedule of real property taxes to be exempted shall be in accordance with the following percentage of the assessed valuation of new construction or Improvements to Eligible Property:

- Year 1 – 0%
- Year 2 – 0%
- Year 3 – 0%
- Year 4 – 25%
- Year 5 – 50%
- Year 6 – 75%

SECTION 3.04. A tax exemption granted under this Resolution shall first apply in the tax year of this Local Taxing Authority immediately following the tax year in which the eligible new construction or Improvements is or are completed. Nothing in this Resolution is intended to limit or prohibit, nor shall it be construed as limiting or prohibiting, the levy of interim real property taxes upon new construction or Improvements prior to completion thereof.

SECTION 3.05. A tax exemption granted under this Resolution shall be upon the property exempted and shall not terminate upon the scale or exchange of the property.

SECTION 3.06. Any Person who is an owner of Eligible Property and who desires tax exemption pursuant to this Resolution with respect to new construction or
Improvements on an Eligible Property shall apply in writing for such exemption on a form to be provided by this Local Taxing Authority at the address set forth on such form, or if no address is set forth thereon, the principal office of this Local Taxing Authority, and must be received by this Local Taxing Authority within sixty (60) days following the date of issuance of a building permit for the new construction or Improvements with respect to which exemption is desired or, if no building permit is required and no other notification of new construction or Improvements is required to be given to the this Local Taxing Authority, within sixty (60) days following commencement of construction,

SECTION 3.07. This Local Taxing Authority shall make available to any Person desiring to apply for a tax exemption in accordance with this Resolution an application form (the "Application") which shall require such Person to supply the following information:

i. The name of the owner or owners of the Eligible Property;

ii. The location of the Eligible Property, including the tax parcel identification number or numbers assigned to such property for real property tax purposes;

iii. The type of new construction or Improvements to be made on the Eligible Property;

iv. The nature of the improvements to be made to the Eligible Property;

v. The date on which the relevant building permit was issued or, if no building permit is required, the date on which construction commenced or the estimated date on which it shall commence, as appropriate;

vi. The cost or estimated cost of the new construction or Improvements;

vii. Such additional information is this Local Taxing Authority may reasonably require.

SECTION 3.08. The Business Manager or another appropriate official of this Local Taxing Authority shall forward a copy of such completed Application to the Board of Assessment and revision of taxes or other appropriate assessment agency in and for the County within sixty (60) days following the date on which such Application is filed with this Local Taxing Authority, together with a request or authorization to such board or other appropriate assessment agency that, following completion of the new construction or Improvements in accordance with LERTA it assesses the subject property in accordance with this resolution and give appropriate notice to this Local Taxing Authority and the taxpayer.

SECTION 3.09. Appeals from the reassessment of an Eligible Property and the amounts eligible for exemption may be taken by the taxpayer or this Local Taxing Authority as provided by law.

SECTION 3.10. The cost of new construction or Improvements to be exempted and the schedule of taxes exempted at the time of an initial request for tax exemption made in accordance with the further provisions of the Resolution shall be applicable to that exemption request, and any subsequent amendment to this Resolution, if any, shall not apply to Applications filed with this Local Taxing Authority prior to their adoption.
ARTICLE IV
Effective Date

SECTION 4.01. This Resolution shall become effective immediately.

ARTICLE V
Severability

SECTION 5.01. In the event any provision, section, sentence, clause or part of this Resolution shall be held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Resolution, it being the intent of this Local Taxing Authority that such remainder shall be and shall remain in full force and effect.

ARTICLE VI
Repealer

SECTION 6.01. All ordinances or parts of ordinances and all resolutions or parts of resolutions that are inconsistent with this Resolution shall be and the same expressly are repealed.

DULY ADOPTED, this 21st day of May, 2015 by the Board of the West Mifflin Area School District of the County of Allegheny, Pennsylvania, in lawful session duly assembled.

Daniel J. McDonald, President

Dennis Cmar, Secretary

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