

TOWNSHIP OF SOUTH ANNVILLE

Lebanon County, Pennsylvania

ORDINANCE NO. 3-9-22

AN ORDINANCE OF SOUTH ANNVILLE TOWNSHIP TO ESTABLISH A LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT DISTRICT.

BE AND IT IS HEREBY ORDAINED AND ENACTED by the Board of Supervisors of South Annville Township, Lebanon County, Pennsylvania, as follows:

Section 1. Legislative Intent. South Annville Township is a local taxing authority, authorized by the Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L.237, No. 76, 72 P.S. §4722 et seq., to provide tax exemption for new construction in deteriorated areas of economically depressed communities and for improvements to certain deteriorated industrial, commercial and other business properties to enable use of those properties for commercial, industrial and other business purposes. The Board of Supervisors of the Township held a public hearing on March 9, 2022, for the purpose of determining the boundaries of deteriorated areas within the Township. The Board of Supervisors desires to encourage new industrial development and improvements to deteriorated properties in these deteriorated areas through the use of tax exemptions. The Board of seeks through this Ordinance to establish regulations, standards, and qualifications for tax abatements for the properties determined after such hearing.

Section 2. Definitions. The following words and phrases when used in this Ordinance shall have the following meaning:

ASSESSED VALUATION – The assessment placed on real property by the Lebanon County assessor upon which all real estate taxes shall be calculated.

BOARD OF SUPERVISORS –The Board of Supervisors of South Annville Township, Lebanon County, Pennsylvania.

DETERIORATED AREA - An area meeting the requirements of the Local Economic Revitalization Tax Assistance Act, 72 P.S. §4722 et seq.

DETERIORATED PROPERTY - Any industrial, commercial or other business property owned by an individual, association, or corporation, and located in a deteriorating 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 noncompliance with laws, ordinance or regulations.

IMPROVEMENT - Repair, construction or reconstruction including alterations and additions having the effect of rehabilitating a deteriorated property so that it becomes usable for commercial, industrial or other business purposes or attains higher standards of safety, health, economic use or amenity for commercial, industrial or other business purposes, or is brought into compliance with laws, ordinances, regulations governing such standards for properties used for commercial, industrial or other business purposes. Ordinary upkeep and maintenance shall not be deemed an improvement. Repair, construction or reconstruction of a property for residential use shall not be considered an improvement under this Ordinance.

LOCAL TAXING AUTHORITY – The Township, the School District, and Lebanon County.

NEW CONSTRUCTION – Construction on a deteriorated property to enable its use for commercial or industrial purposes. Construction of structures containing only dwelling units shall not be considered new construction for the purposes of this Ordinance.

SCHOOL DISTRICT – The Annville Cleona School District.

TOWNSHIP – The Township of South Annville, Lebanon County, Pennsylvania

Section 3. Eligible Areas. The Board of Supervisors determines that the area identified below shall be the area which contains and consists of deteriorated properties which are eligible for tax exemption under this Ordinance. Additional eligible areas may be included from time to time by ordinance of the Board of Supervisors. The area included within the deteriorated area and subject to the benefits of this Ordinance is a tract of land on the south side of Main Street (SR 0422) and the east side of Killinger Road containing 199 acres, more or less, as described in Exhibit A and shown on Exhibit B, both attached hereto and incorporated herein.

Section 4. Exemption.

A. The amount to be exempted from Township real estate taxes shall be limited to that portion of the additional assessed valuation attributable to the actual cost of new construction or improvements to deteriorated property in accordance with the exemption schedule established by this Ordinance.

B. The exemption from Township real estate taxes shall be limited to the assessed valuation attributable to the new construction or improvement for which an exemption has been requested in the manner set forth in this Ordinance and for which a separate assessment has been made by the Lebanon County Assessor.

Section 5. Exemption Schedule.

A. The schedules of the Township real estate taxes to be exempted shall be in accordance with the below portions of the assessed valuation attributable to new construction or improvements to be exempted each year.

1. For the structure identified as Building A on Exhibit C attached hereto and incorporated herein, a warehouse of approximately 1,400,000 square feet:

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First (1 st)	100
Second (2 nd)	90
Third (3 rd)	80
Fourth (4 th)	70
Fifth (5 th)	60
Sixth (6 th)	50
Seventh (7 th)	40
Eighth (8 th)	30
Ninth (9 th)	0

2. For all the structures developed within the Eligible Area as described in Exhibit A and shown on Exhibit B other than the structure identified as Building A on Exhibit C attached hereto and incorporated herein:

<u>Length (Year)</u>	<u>Portion (Percent)</u>
First (1 st)	100
Second (2 nd)	90
Third (3 rd)	80
Fourth (4 th)	70
Fifth (5 th)	60
Sixth (6 th)	0

B. If an eligible property is granted a Township tax exemption pursuant to this Ordinance, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

C. The exemption from Township taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

D. In the event there is a county-wide assessment of all real property located within Lebanon County, the tax exemption granted hereunder shall remain in effect in accordance with the terms of this Ordinance notwithstanding any such reassessment.

Section 6. Procedure for Obtaining Exemption.

A. Any person desiring tax exemption from Township real estate taxes under this Ordinance shall notify the Secretary and Treasurer of the Township, as well as the Business Manager of the School District, in writing on a form provided to the applicant at the time he/she secures a building permit for the new construction or improvement. A copy of the exemption request shall be forwarded to the Lebanon County Assessment Office. The Lebanon County

Assessor shall, upon notice by the applicant and after completion of the new construction or improvement, assess separately the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Ordinance and shall notify the taxpayer, the Township and the School District of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the local taxing authority as provided by law.

B. The cost of the new construction or improvements to be exempted from Township real estate taxes under this Ordinance and the schedule of Township real estate taxes exempted existing at the time of initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Ordinance, if any, shall not apply to the adoption of such amendment.

Section 7. Termination Date. An application for exemption from Township real estate taxes may be made at any time within five (5) years from the effective date of this Ordinance. All qualified applications under this Ordinance are eligible for the entire eight (8) year or five (5) year exemption schedule, as applicable.

Section 8. Extension. The Township, may by ordinance enacted from time to time, extend the time for filing an application for exemption from Township real estate taxes. However, in no event shall any one (1) extension period exceed five (5) years.

Section 9. Revocation of LERTA Exemption. The exemption from Township real estate taxes provided for herein shall be forfeited by the taxpayer and/or any subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the Township Treasurer shall discontinue the LERTA exemption.

Section 10. Severability. In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such invalidity, illegality or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses or parts of this Ordinance, it being the intent of the Board of Supervisors that the remainder of the Ordinance shall be and shall remain in full force and effect.

Section 11. Effective Date. This Ordinance shall take effect and be in force five (5) days after its enactment by the Board of Supervisors of the Township of South Annville as provided by law.

DULY ORDAINED AND ENACTED this 9th day of March, 2022, by the Board of Supervisors of the Township of South Annville, Lebanon County, Pennsylvania, in lawful session duly assembled.

SOUTH ANNVILLE TOWNSHIP
Lebanon County, Pennsylvania

Attest: Donald H. Umberger
(~~Assistant~~) Secretary

By: Dale L. Horner
(~~Vice~~) Chairman
Board of Supervisors

[TOWNSHIP SEAL]



WAREHAUS – KILLINGER ROAD SURVEYED TRACT

All that certain tract of land situate on the south side of West Main Street (SR-0422) and the east side of Killinger Road (T-376) in South Annville Township, Lebanon County, Pennsylvania as shown on a survey performed by Steckbeck Engineering & Surveying, Inc., said tract of land being more particularly bounded and described as follows to wit:

Beginning at a rebar on the eastern right-of-way line of Killinger Road, said point also being at the southwest corner of the lands of M & G Realty, Inc.; thence along said lands the five following courses and distances: 1) South 89°00'12" East a distance of 88.14' to a rebar; 2) North 73°38'05" East a distance of 309.49' to a point; 3) North 16°17'40" West a distance of 449.13' to a rebar; 4) North 33°42'20" East a distance of 98.13' to a rebar; 5) North 16°17'40" West a distance of 44.18' to a point at or near the centerline of West Main Street; thence in and along West Main Street the two following courses and distances: 1) North 73°41'54" East a distance of 374.95' to a point; 2) North 73°18'54" East a distance of 316.44' to a point at the northwest corner of the lands of Greg and Shelby Koch; thence along said lands the three following courses and distances: 1) South 24°39'44" East a distance of 225.11' to a rebar; 2) North 73°20'16" East a distance of 99.99' to a rebar; 3) North 24°39'44" West a distance of 225.15' to a point at or near the center of West Main Street; thence in and along West Main Street, North 73°18'54" East a distance of 56.83' to a point at the northwest corner of the lands of Keith R. and Toyoka A. Seward; thence along said lands, South 16°40'09" East a distance of 219.95' to a rebar; thence continuing along said lands and along the lands of Barbara A. and Dennis L. Laudermilch, North 73°19'51" East a distance of 269.53' to a point; thence along the lands of Laudermilch, along the lands of Ursel R. Adkins, along the lands of Ursel R. and Audrey J. Adkins and along the lands of Crimp Connector's Property's Limited Company, North 73°36'05" East a distance of 525.53' to a rebar; thence along the lands of Crimp Connector's Property's Limited Company the three following courses and distances: 1) North 80°07'00" East a distance of 132.82' to a rebar; 2) South 39°52'28" East a distance of 359.30' to a point; 3) North 72°27'37" East a distance of 468.50' to a point; thence leaving said lands and crossing the lands of MFS, Inc. and the lands of Eastern Land and Resources Corp. the two following courses and distances: 1) South 17°32'23" East a distance of 1188.44' to a point; 2) South 72°27'37" West a distance of 824.35' to a point; thence continuing across the lands of Eastern Land and Resources Corp. and crossing the lands of MFS, Inc., South 61°09'18" West a distance of 612.02' to a point; thence continuing across the lands of MFS, Inc. the three following courses and distances: 1) South 22°18'30" East a distance of 938.11' to a point; 2) South 81°31'38" East a distance of 407.13' to a point; 3) South 24°24'33" East a distance of 406.24' to a point on the northern property line of the lands of June G. Berger Unified Credit Trust; thence along a portion of said lands, South 65°35'27" West a distance of 1889.02' to a rebar at the southeast corner of the lands of Daryl G. and Lorissa A. Reiff; thence along said lands the three following courses and distances: 1) North 28°09'45" West a distance of 970.45' to a point; 2) North 80°40'34" West a distance of 804.62' to a point; 3) North 42°52'34" West a distance of 738.00' to a concrete monument on the southern right-of-way line of Killinger Road; thence along said right-of-way line the four following courses and distances: 1) North 33°43'32" East a distance of 512.53' to a point; 2) with a curve turning to the left with an arc length of 259.21', with a radius of 2030.00', with a chord bearing of North 30°04'03" East, with a chord length of 259.03' to a point; 3) North 26°24'35" East a distance of 674.09' to a point; 4) with a curve turning to the left with an arc length of 197.38', with a radius of 435.00', with a chord bearing of North 14°44'01" East, with a chord length of 195.69' to the point of beginning.

Containing in area: 8,646,226 square feet, 198.490 acres

EXHIBIT A

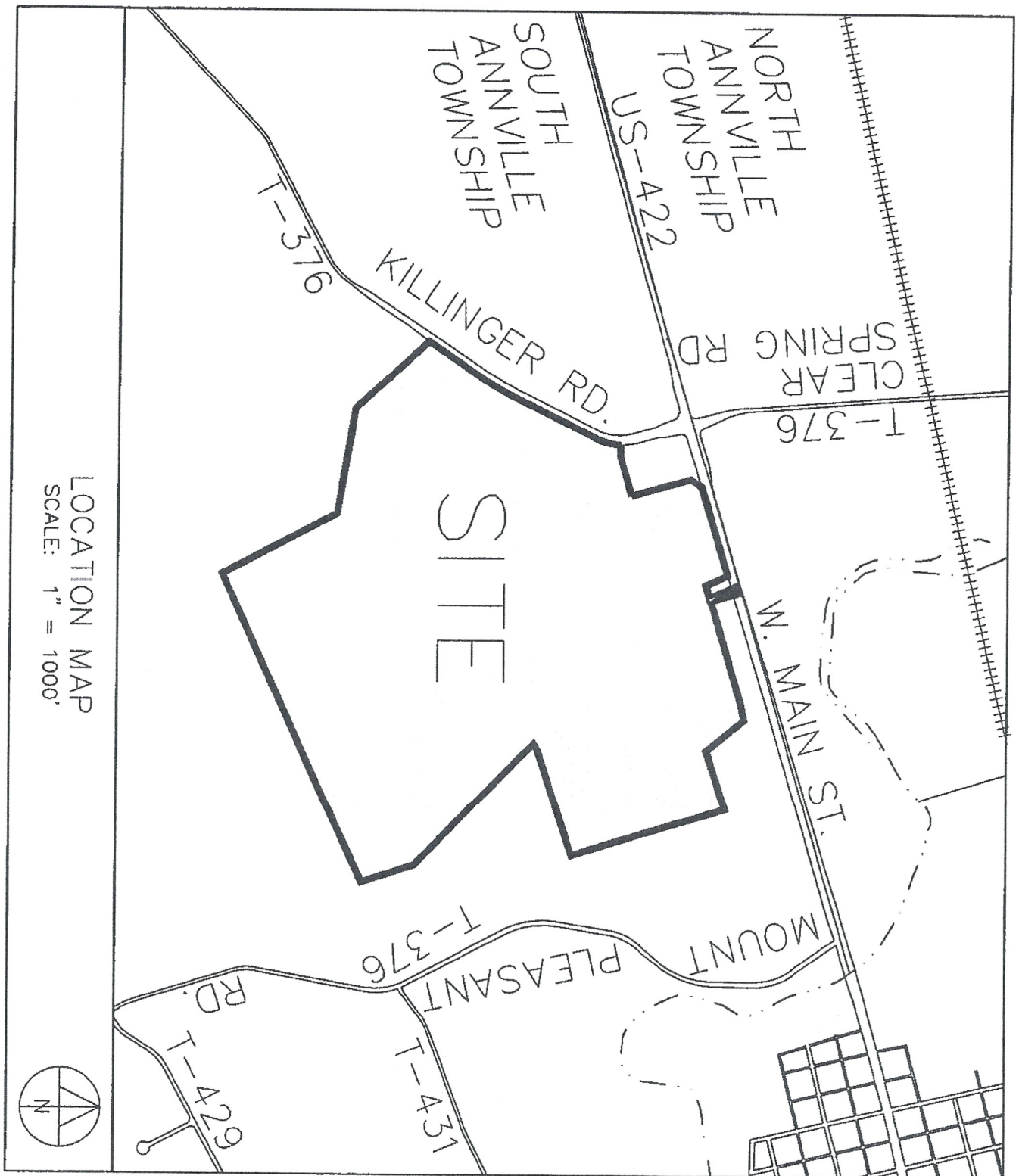


EXHIBIT B

**WARE
HAUS**

EXHIBIT C

CERTIFICATE

I, THE UNDERSIGNED, (Assistant) Secretary of the Township of South Annville, Lebanon County, Pennsylvania ("Township") certify that: The foregoing is a true and correct copy of an Ordinance of the Board of Supervisors of the Township which duly was enacted by affirmative vote of a majority of the members of the Board of Supervisors of the Township at a meeting duly held on the 9th day of March, 2022; at which a quorum was present; that such Ordinance has been duly recorded in the Ordinance Book of the Township; such Ordinance has been duly published as required by law; and such Ordinance remains in effect, unaltered and unamended, as of the date of this Certificate.

I further certify that the Board of Supervisors of the Township met the advance notice and public comment requirements of the Sunshine Act, 65 Pa C.S. §701 et seq., as amended, by advertising the date of said meeting, by posting prominently a notice of said meeting at the principal office of the Township or at the public building in which said meeting was held, and by providing a reasonable opportunity for public comment at said meeting prior to enacting such Ordinance.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township of South Annville, this 9th day of March, 2022.

Donald H. Umberger
(Assistant) Secretary

[TOWNSHIP SEAL]