ORDINANCE NO. 2018-02

AN ORDINANCE OF BETHEL TOWNSHIP, BERKS COUNTY, PENNSYLVANIA ADDING ADJOINING LAND TO AN ALREADY EXISTING AREA ESTABLISHED PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT 72 P.S. §4722 ET. SEQ. AS ADOPTED PURSUANT TO BETHEL TOWNSHIP ORDINANCE 2012-01 AND ESTABLISHING EXEMPTIONS FROM TAXATION FOR CERTAIN IMPROVEMENTS ERECTED WITHIN THE BOUNDARIES OF SAID AREAS, ESTABLISHING THE EXEMPTION AMOUNT AND SCHEDULE, AND PROVIDING PROCEDURES FOR THE OPERATION OF THIS ORDINANCE

WHEREAS on March 19, 2012 Bethel Township, Berks County, PA (the Township) adopted Ordinance Number 2012-01 pursuant to the Local Economic Revitalization Tax Assistance Act (LERTA) as provided in 72 P.S. Section 4722; and,

WHEREAS as a result of that Ordinance substantial portions of the areas designated as deteriorated areas were developed contributing to the economic revitalization of the Township; and,

WHEREAS Ordinance 2012-01 remains in effect and does not expire until March 24, 2022; and.

WHEREAS property immediately adjoining the LERTA District created under Ordinance 2012-01 is in the same general condition and circumstances that pertained to the original area; and,

WHEREAS a request has been made to incorporate additional land in this area as part of a proposed economic development which would include a portion of property already in the Existing LERTA District and a portion of property outside the Existing LERTA District but immediately adjoining it (the Expanded Area); and,

WHEREAS the adjoining property encompassed in the Expanded Area is zoned Industrial-Commercial property and is currently vacant and undeveloped; and,

WHEREAS the Expanded Area consists of approximately 53.43 acres more or less and is presently unused as zoned, which is an economically and socially undesirable land use; and

WHEREAS the Township has considered these circumstances and the Planning Commission has recommended the addition of the Expanded Area into the Existing LERTA District:

WHEREAS the Board of Supervisors has considered these circumstances and recommendations and believe that this additional land will benefit from certain tax relief available under the Pennsylvania Local Economic Revitalization Tax Assistance Act (72 P.S. §4722) (the Act).

NOW THEREFORE, in consideration of the above recitals which are incorporated herein by reference and made part of this Ordinance, the Board of Supervisors of Bethel Township, Berks County, Pennsylvania, in lawful session duly assembled, hereby ENACTS and ORDAINS as follows:

Section 1. Definitions.

Except as otherwise specifically provided to the contrary, the following terms shall have the meanings set forth below:

County — County of Berks.

Exemption — exemption from taxation established and obtained pursuant to 72 P.S. §4727, as the Local Economic Revitalization Tax Assistance Act.

Existing LERTA District — a Deteriorated Area established by this Ordinance pursuant to 72 P.S. §4722, et seq. known as the Local Economic Revitalization Tax Assistance Act adopted by Bethel Township Ordinance Number 2012-01.

Expanded LERTA District – additional Deteriorated Area established by this Ordinance pursuant to 72 P.S. §4722, et seq. known as the Local Economic Revitalization Tax Assistance Act

School District — Tulpehocken Area School District.

Township — Bethel Township, Berks County, Pennsylvania.

Other terms shall have the meaning set forth in the Act.

Section 2. <u>LERTA District Established.</u>

The Township hereby amends Ordinance Number 2012-01 by adding and including the following Described Property (the Expanded LERTA District) to the Existing LERTA District as follows:

ALL THAT CERTAIN parcel of ground on the west side of Lancaster Avenue (S.R.0501) and the north side of Brown Road (T-862) and the South Side of Martha Drive (T-978) situate in Bethel Township, Berks County, Pennsylvania being shown as the overall site of the "Land Development Plan North Point: Bethel" by Ludgate Engineering Corporation Plan No. D-0900117 last revised 5/1/2018, and being more fully bounded and described as follows TO WIT:

BEGINNING at a point being on the northern right of way line of Brown Road (T-862) and a corner of Lot #7;

Thence along Lot #7 North 21 degrees 35 minutes 40 seconds West 1048.09 feet to a point a corner of Lot #5A;

Thence along Lot #5A North 72 degrees 00 minutes 00 seconds East 793.87 to a point; Thence continuing along Lot #5A North 17 degrees 59 minutes 59 seconds West 20.00 feet to a point of curvature on the southern right of way line of Martha Drive;

Thence along the right of way line of Martha Drive the eight following courses and distances:

- 1) By a curve to the left having a radius of 1244.37 feet, a central angle of 27 degrees 58 minutes 30 seconds, an arc length of 607.57 feet and having a chord bearing of North 58 degrees 00 minutes 46 seconds East and a chord length of 601.55 feet to a point of tangency.
- 2) North 44 degrees 01 minutes 31 seconds East 27.77 feet to a point of curvature.
- 3) By a reverse curve to the left having a radius of 1033.26 feet, a central angle of 22 degrees 46 minutes 10 seconds, an arc length of 410.62 feet and having a chord bearing of North 32 degrees 38 minutes 27 seconds East and a chord length of 407.92 feet to a point of tangency.
- 4) North 21 degrees 15 minutes 22 seconds East 86.49 feet to a point of curvature.
- 5) By a curve to the right having a radius of 712.81 feet, a central angle of 06 degrees 56 minutes 15 seconds, an arc length of 86.31 feet and having a chord bearing of North 24 degrees 43 minutes 29 seconds East and a chord length of 86.26 feet to a point of tangency.
- 6) North 28 degrees 11 minutes 37 seconds East 16.99 feet to a point of curvature.
- 7) By a curve to the right having a radius of 237.52 feet, a central angle of 27 degrees 27 minutes 40 seconds, an arc length of 113.84 feet and having a chord bearing of North 41 degrees 55 minutes 27 seconds East and a chord length of 112.75 feet to a point of tangency.
- 8) North 55 degrees 39 minutes 17 seconds East 145.01 feet to a point on the western right of way line of Lancaster Avenue (S.R.0501) also a corner of Lot #3 of PBV 305 Pg 51.

Thence along the western right of way line of Lancaster Avenue (S.R.0501) the six following courses and distances:

- 1) South 46 degrees 12 minutes 23 seconds East 139.70 feet to a point of curvature.
- 2) By a tangent curve to the right having a radius of 714.49 feet a central angle of 32 degrees 49 minutes 30 seconds an arc length of 409.33 feet, a chord bearing of South 29 degrees 47 minutes 38 seconds East and a chord length of 403.76 feet to a point.
- 3) South 13 degrees 22 minutes 53 seconds East 44.73 feet to a point.
- 4) North 76 degrees 37 minutes 07 seconds East 10.00 feet to a point.
- 5) South 13 degrees 22 minutes 53 seconds East 152.19 feet to a point of curvature.
- 6) By a tangent curve to the left having a radius of 5769.65 feet a central angle of 02 degrees 48 minutes 22 seconds an arc length of 282.57 feet, a chord bearing of South 14 degrees 47 minutes 04 seconds East and a chord length of 282.54 feet to a point a corner of lands of Ronald and Valerie Resh.

Thence along lands of Resh the four following courses and distances:

- 1) South 73 degrees 12 minutes 47 seconds West 262.05 feet to a point.
- 2) South 34 degrees 50 minutes 13 seconds East 351.88 feet to a point.
- 3) South 68 degrees 59 minutes 17 seconds West 163.38 feet to a point.
- 4) South 32 degrees 26 minutes 43 seconds East 178.24 feet to a point on the vacated section of Brown Road.

Thence along the vacated section of Brown Road South 48 degrees 10 minutes 47 seconds West 152.69 feet to a point a corner of lands of Maine Drilling and Blasting Inc.;

Thence along lands of Maine Drilling and Blasting Inc. the three following courses and distances:

- 1) North 17 degrees 47 minutes 33 seconds West 112.80 feet to a point.
- 2) South 72 degrees 58 minutes 24 seconds West 591.35 feet to a point.
- 3) South 17 degrees 44 minutes 06 seconds East 257.59 feet to a point on the right of way line of Brown Road.

Thence along said right of way South 71 degrees 10 minutes 47 seconds West 1130.49 feet to a point the Place of BEGINNING.

Containing: 53.43 Acres

The Above-described Expanded LERTA District is hereby established to be included in the Existing LERTA District in accordance with 72 P.S. §4722, et seq., known as the Pennsylvania Local Economic Revitalization Tax Assistance Act after consultation with the Berks County Planning Commission, the Bethel Township Planning Commission, the Tulpehocken Area School District, the Berks County Industrial Development Authority, and the Redevelopment Authority of Berks County.

Subject to compliance with all of the terms, covenants and conditions of this Ordinance and upon Application and approval of a request for exemption, the value of improvements erected and constructed within the above-described boundaries of the Expanded LERTA District, shall be exempt from real estate taxation in the same manner as described in the Existing LERTA District and as described in this Ordinance. It is the specific intent of this ordinance to Expand the geographical boundaries of the Existing LERTA District to encompass this adjoining approximately 53.43 acres, but to otherwise continue and administer the combined areas consistent with the terms, covenants and provision of Ordinance Number 2012- 01 except as otherwise expressly modified by this Ordinance.

Section 3. Exemption Schedule.

A. Assessment.

The Tax Exemption provided for in this Ordinance shall be based upon assessed value attributable to the actual costs of new construction or improvements up to any maximum costs uniformly established by the Township based on the Assessment determined by the Berks County Assessment Office.

B. Length and Amount.

The length and the amount of the Tax Exemption provided for herein shall be a declining percentage over a ten-year period as follows:

Year 1	100%
Year 2	90%
Year 3	80%
Year 4	70%
Year 5	60%
Year 6	50%
Year 7	40%
Year 8	30%
Year 9	20%
Year 10	10%
Year 11 and thereafter	0%

C. Limitation.

Exemption from taxation is expressly limited to any additional assessed valuation attributable to the actual costs of new constructions or improvements directed and constructed after the Effective Date of this Ordinance.

Section 4. Term of Tax Exemption.

This Ordinance shall become effective on the Effective Date set forth below and shall automatically terminate and expire on March 24, 2022 consistent with the expiration date of Ordinance Number 2012-01.

Section 5. Exemption Procedure.

Any person desiring a Tax Exemption in accordance with this Ordinance shall notify the Township in writing on a form to be provided by the Township within thirty (30) days of the time the person secures the building permit, or if no building permit or other notification of new construction or improvement is required, at the time the person commences construction. Failure to timely apply for the Tax Exemption shall disqualify the improvement from the exemption provided for in this Ordinance.

Upon application by any person, a copy of the exemption request shall be forwarded to the Berks County Board of Assessment, and thereafter, the Berks County Board of Assessment shall after completion of the new construction or improvements separately assess the same and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by the Township (if any). Upon notification of the assessment and/or reassessment, the amounts eligible for exemption, the exemption may be taken in accordance with the schedule set forth in Section 3 above on a declining basis over a ten (10) year period, as provided for herein.

The Township is hereby authorized at any time and from time to time to adopt, promulgate, amend and implement reasonable regulations by Resolution to carry out the terms of this Ordinance.

Section 6. <u>Continued Exemption After Ordinance Termination.</u>

Any landowner timely applying for and receiving an exemption shall be entitled to the exemption in accordance with the schedule set forth herein, even if said schedule extends beyond the termination of the Ordinance, and for this purpose, the Ordinance shall continue in force and effect until the last such exemption amount granted pursuant hereto has expired. In the event of any dispute concerning the timeliness or completion of any such applications, the determination of the Supervisors held at a public meeting shall be final and binding.

Section 7. Effect on other Entities

Notwithstanding anything to the Contrary in this or any other ordinance, the enactment of this Ordinance and the expansion of the Existing LERTA District to include the Expanded LERTA District is not intended to nor does it in any way bind or limit the power of the County of Berks or Tulpehocken School District and it does not attempt to obligate or control any action or decision by either the County of Berks or the School District. In addition, no decision by either the County of the School District will affect the power of the Township to grant the Exemption relief provided for in this Ordinance from Township taxation in the Expanded LERTA District. However, the Township does encourage the School District and the County to join in the Expanded Area in order to create a clear and consistent regulatory and administrative scheme in accordance with the intent of Ordinance 2012-01 and this Ordinance, but this Ordinance is not dependent on any action or failure to act by the School District or the County.

Section 8. Severability.

If any sentence, clause, section, or part of this Ordinance is found to be invalid, unconstitutional, illegal, for any reason, such invalidity, unconstitutionality or illegality shall not affect or impair any of the remaining sections, clauses, parts or provisions of this Ordinance. The Ordinance shall be interpreted and applied as if said invalid, unconstitutional or illegal provision had not been part of the same and it is the intent of the Board of Supervisors that this Ordinance would have been adopted without such invalid, unconstitutional or illegal provision or clause or part thereof.

Section 9. Repeals.

This Ordinance is intended to amend and compliment Bethel Township Ordinance Number 2012-01 and to the maximum extent possible both ordinances shall be construed together as consistent with each other. However, to the extent but only to the extent of any direct and irreconcilable conflict, the provisions of this Ordinance shall prevail and be considered a repeal *pro tanto* of any irreconcilable provisions of Ordinance Number 2012-01.

Section 10. Effective Date.

This Ordinance shall become effective five (5) days after enactment.

ORDAINED and ENACTED as an Ordinance by the Board of Supervisors of Bethel Township, Berks County, Pennsylvania, in lawful session duly assembled this 1 g day of _______, 2018.

BOARD OF SUPERVISORS OF BETHEL TOWNSHIP, BERKS COUNTY, PA

Jacob C. Meyer, Chairman

Lee V. Groff, Vice-Chairman

Michael C. Graby, Member

Attest:

Javne K. Seifrit, Township Secretary