**CHAPTER 24**

**TAXATION, SPECIAL**

**Part 7**

**Local Economic Revitalization Tax Assistance**

**§701. Boundaries.** The Township will identify any deteriorated property as defined by the Local Economic Revitalization Tax Assistance Act through ordinances passed by the Board of Supervisors for the Township.

**§702. Abatement Schedule.** Any person making Improvements to real property designated by the Township as deteriorated may apply for and receive a tax abatement upon the Improvements as provided in the below schedule:

(1) The abatement from Township real property tax shall be applicable only to that portion of the assessed valuation attributable to the Improvements that exceeds one hundred (100%) percent of the assessed valuation prior to the issuance of the building permit for said Improvement and is limited to ten (10) years.

(2) The abatement is one hundred (100%) percent for the first two (2) years and declines ten (10%) percent for each two-year period thereafter with the abatement being sixty (60%) percent in the ninth and tenth years. No abatement applies in the eleventh year or thereafter.

**§703. Abatement Conditions.**

(1) Abatement from taxation on the eligible assessed valuation attributable to Improvements to deteriorated property will commence the year after the completion of the eligible Improvements.

(2) The Township may join with co-existing local taxing authorities and cooperate with the co-existing taxing bodies to encourage the Improvement or construction or reconstruction in deteriorated areas of the Township which this Part is intended to bring about, except as restricted by this or any other ordinance, act of legislature, or law of the federal government.

**§704. Procedures for Obtaining Abatement.**

(1) A person or entity making Improvements to real property in a deteriorated area for which that person or entity intends to request abatement may apply to the Township for abatement of taxes that would otherwise be imposed on the increase in the assessed valuation of that property attributable to the Improvement within one hundred eighty (180) days from when the initial building permit for the said Improvements is issued.

(2) The Township is hereby authorized and directed to create an application to be submitted by persons or entities intending to apply for tax abatement.

(3) The Township shall be permitted and authorized to forward completed application forms to cooperating taxing bodies and to the Union County Assessors.

(4) Any such abatement authorized under this Part shall not impact a property owner’s ability to appeal the assessment of the property as provided by law.

(Ordinance No. 52, adopted December 20, 2016)