

CITY OF NEW CASTLE
OFFICE OF CODE ENFORCEMENT
PETITION FOR TAX ASSISTANCE
TO
THE CITY OF NEW CASTLE, PENNSYLVANIA

Pursuant to ARTICLE 361 - Improvement of Deteriorated Real Property Tax Exemption, ARTICLE 363 - Deteriorated Area Improvement Tax Exemption, and ARTICLE 365 - Economic Revitalization Tax Assistance (LERTA) of the Codified Ordinances of the City of New Castle, Pennsylvania, the undersigned hereby requests consideration for Tax Assistance.

1. Name and Address of Petitioner: _____

2. Location, type and scope of Improvement: _____

3. General description of the shape, size, and materials and proposed use of the improvement:

4. Estimated (or actual) cost of the Improvement: Breakdown:

a.	General	\$	_____
b.	Plumbing	\$	_____
	TOTALS	\$	_____

5. Major Contractors involved in the Improvement: _____

6. Type of Building: Residential Commercial Other

7. Date and Number of the Building Permit issued for the Improvement: _____

8. Has the property been condemned by any governmental body? Yes No
If yes, give name of governmental body and date of condemnation: _____

9. The improvement is owned by:

<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Limited Partnership	<input type="checkbox"/>	A Partnership
<input type="checkbox"/>	An Individual	<input type="checkbox"/>	Other		

Printed Name: _____

Signature: _____

Date: _____

ARTICLE 361 - Improvement of Deteriorated Real Property Tax Exemption

- 361.01 Definitions
- 361.02 Exemption schedule
- 361.03 Procedure for obtaining exemption
- 361.04 Severability

CROSS REFERENCES:

Improvement of deteriorating property - see 72 P.S. §4711-101 et seq.

361.01 DEFINITIONS.

As used in this article, certain terms are defined as follows:

(a) "Deteriorated Property" means any dwelling unit located in a deteriorated neighborhood, or a dwelling which has been, or upon request, is certified by the Health Officer, Housing or Building Inspector as unfit for human habitation for rent withholding purposes, or other public or welfare purposes, or as has been the subject of any order by any health, housing, building or welfare inspector or agency as requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations. (Ord. 6733. Passed 10-22-81.)

(b) "Dwelling Unit" means a house, apartment or group of rooms intended for occupancy as separate living quarters by family or other groups or a person living alone, containing a kitchen or cooking equipment for the exclusive use of the occupant. Dwelling unit shall not include any units constructed pursuant to federally subsidized programs providing for rental units, including, but not limited to, Section 804, Housing and Community Development Act of 1974, P.L. 93-393; Section 236 U.S. Housing Act of 1937; and Section 202 U.S. Housing Act of 1959. (Ord. 6733. Passed 10-22-81.)

(c) "Improvement" means the repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a structure so that it becomes habitable or attains higher standards of housing safety, health or amenity, or is brought into compliance with laws, ordinances or regulations governing housing standards. Ordinary upkeep and maintenance shall not be deemed an improvement. (Ord. 6733. Passed 10-22-81.)

(d) "Deteriorated Neighborhood" means those areas in the City bounded and described as follows: Council has determined as a fact that Wards 1 through 8, respectively, constitute "deteriorated neighborhoods" within the purview of Act 42 of 1977. (Ord. 6733. Passed 10-22-81.)

361.02 EXEMPTION SCHEDULE.

(a) Exemption. There is exempted from real property taxation, the additional assessed valuation attributable to the actual cost of improvements to the deteriorated property in accordance with the provisions and limitations as hereinafter set forth. (Ord. 6733. Passed 10-22-81.)

(b) Schedule. The schedule of taxes exempted shall apply to all property satisfying the provisions and limitations hereinbefore and hereinafter set forth and shall be in accordance with the following schedule, for the first, second, third, fourth and fifth year for which improvements would otherwise be taxable, on hundred percent (100%) of the eligible assessment shall be exempted; after the fifth year, the exemption shall terminate.

<u>Eligible Tax Year</u>	<u>Percentage of Tax Exemption on Eligible Assessment</u>
1	100
2	100
3	100
4	100
5	100
6	0

(Ord. 7267. Passed 06-27-96).

(c) Limitation.

- (1) The tax exemption as hereinabove set forth, shall be limited to the tax exemption on the actual increase in assessed valuation attributable to the actual cost of such improvements, up to the maximum cost as hereinafter set forth. (Ord. 6733. Passed 10-22-81.)
- (2) The tax exemption as hereinabove set forth shall be further limited to a maximum cost per dwelling unit as specified herein. The maximum cost shall be ten thousand dollars (\$10,000.00) per dwelling unit for improvements constructed during 1971. The maximum cost for improvements allowable for exemption per dwelling unit during each year when this article is in effect shall be the maximum cost for the preceding year multiplied by the ratio of the United States Bureau of Census New One-Family House Price Index for the current year to such index for the preceding year. The date of the construction shall be the date of the issuance of the permit. No tax exemption shall be granted if the property owner does not secure the necessary and proper zoning, building, health, housing, electrical, plumbing and/or any and all other required permits prior to improving the property. (Ord. 6733. Passed 10-22-81.)

(d) Applicability.

- (1) The exemption authorized by this article shall be upon the property exempted and shall not terminate upon the sale or exchange of the property. (Ord. 6733. Passed 10-22-81.)
- (2) 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 a request initiated prior to the adoption of such amendment. (Ord. 6733. Passed 10-22-81.)
- (3) The exemption shall be effective only as long as the dwelling unit is built and maintained in conformity with all applicable laws and regulations of and in the City. (Ord. 6733. Passed 10-22-81.)

- (4) If an eligible property is granted a tax exemption pursuant to this article, the improvements shall not, during the exemption period, be considered as a factor in assessing other properties. (Ord. 6733. Passed 10-22-81.)

361.03 PROCEDURE FOR OBTAINING EXEMPTION.

(a) Any person desiring tax exemption pursuant to this article shall notify the Code Enforcement Department in writing on a form provided by the Department, at the time such person secures his building permit, or if no building permit, or other notification of improvement is required in a particular instance, at the time of commencement of construction. (Ord. 6733. Passed 10-22-81.)

(b) A copy of such exemption request shall be forwarded by the Department to the County Board of Assessment Appeals of Taxes. Thereafter, the Board shall, after completion of the improvement assess separately the improvements and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this article, and notify both the taxpayer and the City of New Castle of the reassessment and of the amounts of the assessment eligible for an exemption. Appeals from the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or by the City as provided for by general law. (Ord. 6733. Passed 10-22-81.)

(c) There shall be placed on or attached to the form application for building, zoning or other permits, the following: (Ord. 6733. Passed 10-22-81.)

NOTICE TO ALL TAXPAYERS

Under the provisions of Ordinance No. 6733, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the Department of Code Enforcement and must be filed with the City of New Castle at the time a building permit is secured. (Ord. 6733. Passed 10-22-81.)

(d) The form, hereinbefore prescribed, shall require the following verified information: (Ord. 6733. Passed 10-22-81.)

- (1) The date the building permit was issued for such improvements, if applicable; (Ord. 6733. Passed 10-22-81.)
- (2) The type and scope of improvement; (Ord. 6733. Passed 10-22-81.)
- (3) A summary of the plan of the improvement; (Ord. 6733. Passed 10-22-81.)
- (4) The estimated cost of the improvement; (Ord. 6733. Passed 10-22-81.)
- (5) The person or persons performing the work on the improvements; (Ord. 6733. Passed 10-22-81.)
- (6) The location of the property being improved; (Ord. 6733. Passed 10-22-81.)

- (7) Whether or not the property has been condemned by any governmental body for noncompliance with any laws or ordinances, and if so, the name of the governmental body and date of condemnation; and (Ord. 6733. Passed 10-22-81.)
- (8) Any or all such additional information as the County Assessment Office, or the City Code Enforcement Department may require for the application of the provisions of this article. (Ord. 6733. Passed 10-22-81.)

361.04 SEVERABILITY.

The provisions of this article are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of Council that this article would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein. (Ord. 6733. Passed 10-22-81.)

ARTICLE 363 - Deteriorated Area Improvement Tax Exemption

- 363.01 Definitions
- 363.02 Exemption schedule
- 363.03 Procedure of obtaining exemption
- 363.04 Severability

CROSS REFERENCES:

Improvement of deteriorating property - see 72 P.S. §4711-101 et seq.

363.01 DEFINITIONS.

As used in this article, certain terms are defined as follows:

(a) "Deteriorated Area" means those portions of the City described herein, which Council has determined to be physically blighted on the basis of one or more of the standards set forth in the Pennsylvania Improvement of Deteriorating Real Property or Areas Tax Exemption Act, Act No. 34, 1971, July 9, P.L. 206, as follows: Council has determined as a fact that Wards 1 through 8, respectively, constitute "deteriorated areas" within the purview of Act 42 of 1977. (Ord. 6734. Passed 10-22-81.)

(b) "Dwelling Unit" means a house, double house or duplex, town house or row house, apartment or any building, intended for occupancy as living quarters by an individual, a family or families or other groups of persons, which living quarters contain a kitchen or cooking equipment for the exclusive use of the occupant or occupants. (Ord. 6734. Passed 10-22-81.)

Dwelling Units shall not include any units constructed pursuant to federally subsidized programs providing for rental units, including, but not limited to, Section 804, Housing and Community Development Act of 1974, P.L. 93-393; Section 235, U.S. Housing Act of 1937, and Section 202 U.S. Housing Act of 1959. (Ord. 6734. Passed 10-22-81.)

(c) "Residential Construction" means the building or erection of dwelling units, as above defined, upon vacant land or land specifically prepared to receive such structures. (Ord. 6734. Passed 10-22-81.)

363.02 EXEMPTION SCHEDULE.

(a) Exemption. There is exempted from real property taxation, the assessed valuation attributable to the actual cost of construction of the new dwelling unit in accordance with the provisions and limitations as hereinafter set forth. (Ord. 6734. Passed 10-22-81.)

(b) Limitations.

(1) The exemption from taxes as set forth above shall be limited to tax exemption on the actual increase in assessed valuation attributable to the actual cost of such construction up to the maximum cost as hereinafter set forth. (Ord. 6734. Passed 10-22-81.)

(2) The exemption from taxes shall be limited to the assessed valuation attributable to the cost of the new dwelling unit not in excess of one hundred twenty-five thousand dollars (\$125,000.00) per dwelling unit. The exemption shall commence in the tax

year immediately following the year in which the building permit is issued. (Ord. 6734. Passed 10-22-81.)

(c) Schedule. The schedule of taxes exempted shall apply to all property satisfying the provisions and limitations hereinbefore and hereinafter set forth and shall be in accordance with the following schedule: for the first, second, third, fourth and fifth year for which improvements would otherwise be taxable, one hundred percent (100%) of the eligible assessment shall be exempted; after the fifth year, the exemption shall terminate.

<u>Eligible Tax Year</u>	<u>Percentage of Tax Exemption on Eligible Assessment</u>
1	100
2	100
3	100
4	100
5	100
6	0

(Ord. 7267. Passed 06-27-96).

(d) Applicability.

- (1) The exemption authorized by this article shall be upon the property exempted and shall not terminate upon the sale or exchange of the property. (Ord. 6734. Passed 10-22-81.)
- (2) No tax exemption shall be granted under the provisions of this article for the amount of construction of any dwelling unit project in excess of the uniform maximum cost hereinbefore specified. (Ord. 6734. Passed 10-22-81.)
- (3) The exemption shall be effective only as long as the dwelling unit is built and maintained in conformity with all applicable laws and regulations of and in the City. (Ord. 6734. Passed 10-22-81.)
- (4) If an eligible property is granted a tax exemption pursuant to this article, the improvements shall not, during the exemption period, be considered as a factor in assessing other properties. (Ord. 6734. Passed 10-22-81.)

363.03 PROCEDURE FOR OBTAINING EXEMPTION.

(a) Any person desiring tax exemption pursuant to this article shall notify the Code Enforcement Department in writing on a form provided by the Department, at the time such person secures his building permit, or if no building permit or other notification of improvement is required in a particular instance, at the time of commencement of construction. (Ord. 6734. Passed 10-22-81.)

(b) A copy of the exemption request shall be forwarded by the Department to the County Board of Assessment Appeals of Taxes. Thereafter, the Board shall, after completion of the improvement, assess

separately the improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this article, and notify both the taxpayer and the City of the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or by the City as provided for by general law. (Ord. 6734. Passed 10-22-81.)

(c) There shall be placed on or attached to the form application for building, zoning or other permits, the following: Ord. 6734. Passed 10-22-81.)

NOTICE TO ALL TAXPAYERS

Under the provisions of Ordinance No. 6734, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the Department of Code Enforcement and must be filed with the City of New Castle at the time a building permit is secured. Ord. 6734. Passed 10-22-81.)

(d) The form, hereinbefore prescribed, shall require the following verified information: Ord. 6734. Passed 10-22-81.)

- (1) The date the building permit was issued for such improvements, if applicable; Ord. 6734. Passed 10-22-81.)
- (2) The type and scope of improvement; Ord. 6734. Passed 10-22-81.)
- (3) A summary of the plan of the improvement; Ord. 6734. Passed 10-22-81.)
- (4) The estimated cost of the improvement; Ord. 6734. Passed 10-22-81.)
- (5) The person or persons performing the work on the improvements; Ord. 6734. Passed 10-22-81.)
- (6) The location of the property being improved; Ord. 6734. Passed 10-22-81.)
- (7) Whether or not the property has been condemned by any governmental body for noncompliance with any laws or ordinances, and if so, the name of the governmental body and date of condemnation; and Ord. 6734. Passed 10-22-81.)
- (8) Any or all such additional information as the County Assessment Office, or the City Code Enforcement Department may require for the application of the provisions of this article. (Ord. 6734. Passed 10-22-81.)

363.04 SEVERABILITY.

The provisions of this article are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of Council that this article would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein. (Ord. 6734. Passed 10-22-81.)

ARTICLE 365 - Economic Revitalization Tax Assistance (LERTA)

- 365.01 Definitions
- 365.02 Exemption schedule
- 365.03 Procedure for obtaining exemption
- 365.04 Severability

CROSS REFERENCES:

Local Economic Revitalization Tax Assistance Law - see 72 P.S. §4722 et seq.

365.01 DEFINITIONS.

As used in this article, certain terms are defined as follows:

(a) "Deteriorated Property" means any industrial, commercial or other business property, excluding property used primarily for residential purposes, owned by an individual, association or corporation, located in the deteriorating area, as hereinafter defined, or any such property which has been the subject of an order by any governmental agency requiring such property to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations. (Ord. 6735. Passed 10-22-81.)

(b) "Improvement" means the 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 the laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement. (Ord. 6735. Passed 10-22-81.)

(c) "Deteriorating Area" means those areas in the City bounded and described as follows: Council has determined as a fact that Wards I through 8, respectively, constitute "deteriorating areas" within the purview of Act 76 of 1977. (Ord. 6735. Passed 10-22-81.)

365.02 EXEMPTION SCHEDULE.

(a) Exemption. There is exempted from real property taxation, the assessed valuation of improvements to deteriorated properties in the amounts and in accordance with the provisions and limitations as hereinafter set forth. (Ord. 6735. Passed 10-22-81.)

(b) Limitation. Tax exemption as set forth herein shall be limited to tax exemption on the actual increase in assessed valuation attributable to the actual cost of such improvements, provided the improvement is in accordance with all applicable laws, ordinances and regulations during the entire period of exemption. (Ord. 6735. Passed 10-22-81.)

(c) Schedule. The schedule of taxes exempted shall apply to all property satisfying the provisions and limitations hereinbefore and hereinafter set forth and shall be in accordance with the following schedule: for the first year for which improvements would otherwise be taxable, one hundred percent (100%) of the eligible assessment shall be exempted; for the second year, one hundred percent (100%) of the eligible assessment shall be exempted; for the third year, one hundred percent (100%) shall be exempted; for the fourth year, one hundred percent (100%) shall be exempted; for the fifth year, one hundred percent (100%) shall be exempted; after the fifth year, the exemption shall terminate.

<u>Eligible Tax Year</u>	<u>Percentage of Tax Exemption on Eligible Assessment</u>
1	100
2	100
3	100
4	100
5	100
6	0

(Ord. 7269. Passed 06-27-96).

(d) Applicability.

- (1) The exemption hereinbefore authorized by this article shall be upon the property exempted and shall not terminate upon the sale or exchange of the property. (Ord. 6735. Passed 10-22-81.)
- (2) 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 a request initiated prior to the adoption of such amendment. (Ord. 6735. Passed 10-22-81.)
- (3) The exemption shall be effective only as long as the dwelling unit is built and maintained in conformity with all applicable laws and regulations of and in the City. (Ord. 6735. Passed 10-22-81.)
- (4) If an eligible property is granted a tax exemption pursuant to this article, the improvements shall not, during the exemption period, be considered as a factor in assessing other properties. (Ord. 6735. Passed 10-22-81.)

365.03 PROCEDURE FOR OBTAINING EXEMPTION.

(a) Any person desiring tax exemption pursuant to this article shall notify the Code Enforcement Department in writing on a form provided by the Department, at the time such person secures his building permit, or if no building permit or other notification of improvement is required in a particular instance, at the time of commencement of construction. (Ord. 6735. Passed 10-22-81.)

(b) A copy of the exemption request shall be forwarded by the Department to the County Board of Assessment Appeals of Taxes. Thereafter, the Board shall, after completion of the improvement, assess separately the improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this article, and notify both the taxpayer and the City of the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or by the City as provided for by general law. (Ord. 6735. Passed 10-22-81.)

(c) There shall be placed on or attached to the form application for building, zoning or other permits, the following: (Ord. 6735. Passed 10-22-81.)

NOTICE TO ALL TAXPAYERS

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(d) The form, hereinbefore prescribed, shall require the following verified information: (Ord. 6735. Passed 10-22-81.)

- (1) The date the building permit was issued for such improvements, if applicable; (Ord. 6735. Passed 10-22-81.)
- (2) The type and scope of improvement; (Ord. 6735. Passed 10-22-81.)
- (3) A summary of the plan of the improvement; (Ord. 6735. Passed 10-22-81.)
- (4) The estimated cost of the improvement; (Ord. 6735. Passed 10-22-81.)
- (5) The person or persons performing the work on the improvements; (Ord. 6735. Passed 10-22-81.)
- (6) The location of the property being improved; (Ord. 6735. Passed 10-22-81.)
- (7) Whether or not the property has been condemned by any governmental body for noncompliance with any laws or ordinances, and if so, the name of the governmental body and date of condemnation; and (Ord. 6735. Passed 10-22-81.)
- (8) Any or all such additional information as the County Assessment Office, or the City Code Enforcement Department may require for the application of the provisions of this article. (Ord. 6735. Passed 10-22-81.)

365.04 SEVERABILITY.

The provisions of this article are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of Council that this article would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein. (Ord. 6735. Passed 10-22-81.)