

I. DEFINITIONS

(a) As used in this Ordinance, the following words and phrases shall have the meaning set forth below:

(1) "Becomes assessable" means immediately following issuance of the state and local occupancy permits.

(2) "Deteriorated area" means that portion of the Borough which Wilson Borough has determined to be physically blighted pursuant to Act 76 of 1977 of the General Assembly of the Commonwealth of Pennsylvania, as amended (72 P.S. 4722 et seq.).

(3) "Deteriorated property" means any industrial, residential, commercial or other business property owned by an individual, association or corporation, and located in a deteriorating area, as provided by Resolution of Council, or any such property which has been the subject of an order by the Borough requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinance or regulations. Buildings wherein at least 30% of the usable gross floor area is utilized for industrial, residential, commercial, or business use shall, if otherwise qualified, be considered a "deteriorated property" within this Article.

(4) "Improvement" means the construction of new building structures, new additions to existing structures or substantial renovations to existing structures which result in an increase in assessed valuation of the deteriorated property. Such improvements shall have 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 laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

(5) "Local taxing authority" means the Borough of Wilson, the Wilson Area School District, the County of Northampton, or any other governmental entity having the authority to levy real property taxes

within the Borough.

(6) "Municipal governing body" means Northampton County.

II. ELIGIBLE AREAS

The Northampton County Council hereby determines that the following areas of the Borough of Wilson, Northampton County Pennsylvania, contain "deteriorated" areas as defined in Act 76 of 1977, 72 P.S. §4722, et seq. and are eligible for tax exemption under this Act:

ALL the following four (4) tracts of land situate, lying and being in the Borough of Wilson, Northampton County, Pennsylvania, identified by the Assessment Office of Northampton County as Parcel Numbers L9 40 1A 0837, L9 40 1B 0837, L9 39 1C 0837E and L9 41 1A, being more specifically bounded and described as follows:

(1) Parcel No. L9 40 1A 0837

Being a tract or parcel of land situate in the Borough of Wilson, County of Northampton, and Commonwealth of Pennsylvania; and being that parcel of land as conveyed to Wilson Park, LTD., a Pennsylvania Limited Partnership as described in Db. 670, Pg. 466 (Tract 2 & the Described 0.4287 acre Tract) of the Deed Records of Northampton County and now recognized as parcel identification as PID: L9-40-1A; and being described according to that ALTA/NSPS Boundary Survey of WilsonPark LTD., by Lehigh Engineering Associates, Inc. dated 3/23/2022; and being more particularly described as follows:

Beginning at a drill-hole found on westerly right-of-way line of South 24th Street (50 feet wide), said drill-hole being S 12° 39' 20" E at a distance of 86.82 feet from the intersection of the said westerly right-of-way of South 24th Street and the northerly right-of-way line of Washington Boulevard (100 feet wide);

Thence S 12° 39' 20" E along the said westerly right-of-way line South 24th Street for a distance of 641.53 feet to a 5/8" rebar set for angle point;

Thence S 19° 34' 30" E continuing along the said westerly right-of-way of South 24th Street for a distance of 24.72

feet to a 5/8" rebar set for corner;

Thence S 77° 20' 40" W along the northerly property line of lands of MEHRA A ASSOCIATES, LLC as recorded in Db. 1997-1, Pg. 48707 of the Deed Records of Northampton County (PID: L9-43-1), and also being along the centerline of the previous centerline of the Dixie Avenue (Vacated by Resolution #577 on 6/13/1983) for a distance of 756.78 feet to a 5/8" rebar set for corner;

Thence the following 4 bearings and distances along the easterly property lines of lands of Wilson Borough as recorded in Db. 2004-1, Pg. 25905 of the Deed Records of Northampton County (PID: L9-41-1A):

- 1) N 20° 35' 49" E for a distance of 292.63 feet to a 5/8" rebar set for corner;
- 2) N 43° 11' 12" W for a distance of 18.11 feet to a 5/8" rebar set for corner;
- 3) N 20° 21' 57" E for a distance of 186.00 feet to a 5/8" rebar set at the point of curvature;
- 4) Along a curve to the left having a radius of 1465.70 feet, an arch length of 348.56 feet, a delta of 13° 37' 32" with a chord bearing and distance of N 13° 47' 03" E at 347.74 feet to a 5/8" rebar set for corner;

Thence the following 2 courses and distances along the southerly property line of lands of 2410 Northampton Street, LLC as recorded in Db. 2007-1, Pg. 389598 of the Deed Records of Northampton County (PID: L9-40-1):

- 1) S 85° 31' 00" E for a distance of 207.58 feet to a PK Nail set for corner;
- 2) N 77° 30' 00" E for a distance of 147.99 feet to a drill-hole found for corner at the Point of Beginning.

CONTAINING: 374,659.7852 square feet of 8.6010 acres.

(2) Parcel No. L9 40 1B 0837

Being a tract or parcel of land situate in the Borough of Wilson, County of Northampton, and Commonwealth of Pennsylvania; and being those two parcels of land as conveyed to WilsonPark, LTD., a Pennsylvania Limited Partnership as described in Db. 670, Pg. 466 (Tracts 3 & 4) of the Deed Records of Northampton County and now

recognized as parcel identification as PID: L9-40-1B; and being described according to that ALTA/NSPS Boundary Survey of WilsonPark, LTD., by Lehigh Engineering Associates, Inc. dated 3/23/2022; and being more particularly described as follows:

Beginning at a drill-hole found at the intersection of the northwesterly corner of the westerly right-of-way line of South 22nd Street (50 feet wide) and the northerly right-of-way line of Washington Boulevard (100 feet wide);

Thence N 85° 08' 00" W along the said northerly right-of-way line Washington Boulevard for a distance of 485.18 feet to a 1 ¼" pipe found for corner;

Thence N 00° 27' 09" E along the said easterly property line of lands of 2410 Northampton Street, LLC (PID: L9-40-1) as recorded in Db. 2007-1, Pg. 389598 for a distance of 275.62 feet to a 1 ¼" pipe found for corner;

Thence S 85° 08' 00" E along the southerly right-of-way line of Lehigh Street (60 feet wide) for a distance of 386.54 feet to a 5/8" rebar set for corner;

Thence S 04° 52' 00" W along the westerly property line of three adjoining properties being lands of 301 Wilson, LLC as recorded in Db. 2020-1, Pg. 12701 (PID: L9SW1C-21A-1), and then lands of Marvin & Scotia Pickering as recorded in Db. 2012-1, Pg. 206736 (PID: L9SW4B-1-2), and then lands of Jimmy Garcia as recorded in Db. 2014-1, Pg. 136756 (PID: L9SW4B-1-3) for a distance of 130.21 feet to a 5/8" rebar found for corner;

Thence S 85° 15' 14" E along the southerly property line of said lands of Jimmy Garcia for a distance of 119.86 feet to a 5/8" rebar found for corner;

Thence S 04° 52' 00" W along the said westerly right-of-way line of South 22nd Street for a distance of 144.85 feet to the drill-hole found at the Point of Beginning.

CONTAINING: 120,653.7496 square feet, or 2.7698 acres.

(3) Parcel No. L9 39 1C 0837E

Being a tract or parcel of land situate in the Borough of Wilson, County of Northampton, and Commonwealth of

Pennsylvania; and being that parcel of lands of the Borough of Wilson as recorded in Deed Book 2006-1, Page 205744 (Parcel L9-39-1C-1) of the Deed Records of Northampton County; and being described according to that ALTA Survey Plan by Lehigh Engineering Associates, Inc. dated March 15, 2022; and being more particularly described as follows:

Beginning at a point for corner near the back of the curb on the easterly side of South 25th Street (right-of-way being from curb to curb / LR 48013) and being approximately 500 feet from the northeasterly right-of-way intersection of the said easterly right-of-way of South 25th Street and the northerly right-of-way of Butler Street, and also being at the common property corner of said lands of Wilson Borough as recorded in Db. 2004-1, Pg. 25905 (L9-41-1A) and said lands of Borough of Wilson (Parcel L9-39-1C-1);

Thence in a northwesterly direction along a curve to the right having a radius of 2724.78 feet, an arc length of 229.24 feet, a delta of 4° 49' 13", and a chord bearing and distance of N 22° 24' 27" W at a distance of 229.17 feet to a 5/8" rebar set for corner;

Thence S 78° 43' 01" E along the southerly property line of lands of COLE LA Easton PA, LLC as described in Db. 2012-1, Pg. 98345 (Parcel: L9-39-1C) for a distance of 158.40 feet to a 5/8" rebar set for corner;

Thence S 20° 35' 49" W along the westerly property line of lands of said Wilson Borough (Parcel: L9-41-1A) for a distance of 193.23 feet to the Point of Beginning.

CONTAINING: 15, 469.9941 square feet or 0.3551 acres.

(4) Partial Area of Parcel No. L9 41 1A

Being a tract or parcel of land situate in the Borough of Wilson, County of Northampton, and Commonwealth of Pennsylvania; and being a part of that parcel of lands of Wilson Borough, as recorded in Deed Book 2004-1, Page 25905 (Parcel L9-41-1A/previous lands of Conrail) of the Deed Records of Northampton County; and being described according to that ALTA Survey Plan by Lehigh Engineering Associates, Inc. dated March 15, 2022; and being more particularly described as follows:

Beginning at a point for corner near the back of the curb

on the easterly side of South 25th Street (right-of-way being from curb to curb / LR 48013) and being approximately 500 feet from the northeasterly right-of-way intersection of the said easterly right-of-way of South 25th Street and the northerly right-of-way of Butler Street, and also being at the common property corner of said lands of Wilson Borough (L9-41-1A) and lands of Borough of Wilson as recorded in Deed Book 2006-1, page 205744 (Parcel L9-39-1C-1);

Thence N 20° 35' 49" E along the southwesterly property line of said lands of Borough of Wilson (Parcel L9-39-1C-1) for a distance of 193.23 feet to a 5/8" rebar set for corner;

Thence N 74° 10' 00" E crossing said lands of Wilson Borough (L9-41-1A) for a distance of 104.10 feet to a 5/8" rebar set for corner;

Thence S 43° 11' 12" E along the westerly property line of lands of WilsonPark, Ltd., as recorded in Db. 670, Pg. 466 (Parcel: L9-40-1A) for a distance of 18.11 feet to a 5/8" rebar set for angle point;

Thence S 20° 35' 49" W continuing partly along said lands of WilsonPark, Ltd., (Parcel L9-40-1A) and then along lands of MEHRA A Associates, LLC as recorded in Db. 1997-1, Pg. 48707 (Parcel: L9-43-1) for a distance of 341.48 feet to a 5/8" rebar set for corner;

Thence N 26° 34' 46" W along said easterly right-of-way of South 25th Street for a distance of 53.76 feet to a rebar set at the beginning of a curve to the right;

Thence continuing along said easterly right-of-way of South 25th Street and along said curve to the right having a radius of 2724.78 feet, an arc length of 83.78 feet, a delta of 1° 45' 42", and a chord bearing and distance of N 25° 41' 55" W at 83.78 feet to the Point of Beginning.

CONTAINING: 27,625.3127 square feet or 0.6342 acres.

III. EXEMPTION AMOUNT

- A. The amount to be exempted shall be limited to that portion of the additional assessment attributable to

the actual cost of improvements.

- B. The exemption shall be limited to that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Assessment Division of the Department of Fiscal Affairs of Northampton County (hereafter referred to as Assessment Division).

IV. EXEMPTION SCHEDULE

Subject to the conditions, requirements and limitations set forth in this Ordinance, taxpayers making assessable improvements to deteriorated property located in the deteriorating area may apply for and may be granted a real estate tax exemption limited to the amounts in Sections III (A) and (B) as set forth above, subject to the following schedule:

A. New Construction Improvements

- (1) For the first year immediately following the date upon which the improvement becomes assessable, 100% of the eligible assessment shall be exempted.
- (2) For the second year immediately following the date upon which the improvement becomes assessable, 90% of the eligible assessment shall be exempted.
- (3) For the third year immediately following the date upon which the improvement becomes assessable, 80% of the eligible assessment shall be exempted.
- (4) For the fourth year immediately following the date upon which the improvement becomes assessable, 70% of the eligible assessment shall be exempted.
- (5) For the fifth year immediately following the date upon which the improvement becomes assessable, 60% of the eligible assessment shall be exempted.
- (6) For the sixth year immediately following the

date upon which the improvement becomes assessable, 50% of the eligible assessment shall be exempted.

- (7) For the seventh year immediately following the date upon which the improvement becomes assessable, 40% of the eligible assessment shall be exempted.
- (8) For the eighth year immediately following the date upon which the improvement becomes assessable, 30% of the eligible assessment shall be exempted.
- (9) For the ninth year immediately following the date upon which the improvement becomes assessable, 20% of the eligible assessment shall be exempted.
- (10) For the tenth year immediately following the date upon which the improvement becomes assessable, 10% of the eligible assessment shall be exempted.
- (11) After the tenth year the exemption shall terminate.
- (12) The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

B. Substantial Rehabilitation Improvements

- (1) For the first year immediately following the date upon which the improvement becomes assessable, 100% of the eligible assessment shall be exempted.
- (2) For the second year immediately following the date upon which the improvement becomes assessable, 90% of the eligible assessment shall be exempted.
- (3) For the third year immediately following the date upon which the improvement becomes assessable, 80% of the eligible assessment

shall be exempted.

- (4) For the fourth year immediately following the date upon which the improvement becomes assessable, 70% of the eligible assessment shall be exempted.
- (5) For the fifth year immediately following the date upon which the improvement becomes assessable, 60% of the eligible assessment shall be exempted.
- (6) For the sixth year immediately following the date upon which the improvement becomes assessable, 50% of the eligible assessment shall be exempted.
- (7) For the seventh year immediately following the date upon which the improvement becomes assessable, 40% of the eligible assessment shall be exempted.
- (8) For the eighth year immediately following the date upon which the improvement becomes assessable, 30% of the eligible assessment shall be exempted.
- (9) For the ninth year immediately following the date upon which the improvement becomes assessable, 20% of the eligible assessment shall be exempted.
- (10) For the tenth year immediately following the date upon which the improvement becomes assessable, 10% of the eligible assessment shall be exempted.
- (11) After the tenth year the exemption shall terminate.
- (12) The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

V. NOTICE TO TAXPAYERS

- (a) There shall be placed on the form application for

building, zoning and alteration permits the following:

NOTICE TO TAXPAYERS

Under the provisions of Borough Resolution No. 1269, you may be entitled to a property tax exemption on your contemplated new construction. An application for exemption may be secured from the Borough of Wilson and must be filed with the Borough at the time a building permit is secured.

(b) At the time a building permit is secured for construction upon an existing deteriorated property for which an exemption is requested, the taxpayer shall apply to the Borough or any successor agency thereto for the exemption provided for in this Ordinance. The taxpayer shall be permitted to apply for the exemption provided in this Ordinance up to a period of sixty (60) days from the date a final executed building permit is secured. Request for the exemption must be in writing certified in full as prescribed by the Borough setting forth the following information:

- (1) The date a final executed building permit was issued for said improvement.
- (2) The type of improvement.
- (3) The summary of the plan of the improvement.
- (4) The cost of the improvement.
- (5) That the property has been inspected and verified by the Borough Bureau of Inspections or appropriate Code Enforcement.
- (6) Any or all such additional information the Borough may require.

VI. PROCEDURES FOR OBTAINING EXEMPTIONS

A copy of the request for exemption, on forms prescribed by the Northampton County Director of Fiscal Affairs, shall be forwarded to the Assessment Division, the Northampton County Board of Assessment Appeals and the Wilson Area School District by the Borough. Upon completion of the improvement, the taxpayer shall notify the Borough and the Assessment Division so that the Assessment Division may assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax

exemption in accordance with the limits established in this Ordinance. The Borough will then obtain from the Assessment Division the amount of the assessment eligible for exemption and will notify the taxpayer. The Director of the Department of Fiscal Affairs is authorized to make refunds, if applicable, only after the Assessment Division has notified the Director of Fiscal Affairs of its separate assessment upon the improvement for which an exemption is requested. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer of the Borough as provided by law.

VII. TERMINATION

Unless otherwise repealed by the Northampton County Council, this Ordinance shall terminate on August 31, 2032. No later than August 31, 2032, the Mayor of the Borough of Wilson shall submit a written report to the Northampton County Council which shall inform the Northampton County Council as to how this Ordinance has been administered, the effects of this Ordinance on the community and include any suggestions or recommendations for this Ordinance's re-enactment, modification or repeal. Nothing contained herein shall act to prohibit the Northampton County Council from enacting a similar ordinance after August 31, 2032. Any property tax exemptions granted under the provisions of this Ordinance shall be permitted to continue according to the exemption schedule found in Section IV unless any such property tax exemption is rescinded in accordance with the default provisions of this Ordinance, even if this Ordinance expires or is repealed.

VIII. HEARING BOARD

A Tax Abatement Hearing Board (hereafter referred to as Board) shall consist of the Business Administrator of the Borough of Wilson, the Director of Fiscal Affairs of the County of Northampton, the Business Administrator of the Wilson Area School District for resolution of differences between the approving authority and the owner-taxpayer of the improved property on matters concerning interpretation and execution of the provisions of this Ordinance.

Three members shall be selected at large for their interest in accomplishing the objectives of this Ordinance and shall serve until August 31, 2032.

The Hearing Board shall have the following powers:

- (1) To hear appeals from any person aggrieved by the application of this Ordinance.
- (2) To make rules with regard to conducting its hearings.
- (3) To make such findings of fact as may be required by the application of this Ordinance.
- (4) To decide questions presented to the Board.
- (5) To affirm, revoke or modify the decision of the Borough of Wilson as to the eligibility of a particular property for the Property Tax Abatement as provided for in this Ordinance.
- (6) The Board shall meet upon notice of the Chairman within thirty (30) days of the filing of an appeal and shall render its decision within thirty (30) days after the appeal hearing.
- (7) Every action of the Board shall be by resolution and certified copies furnished to the appellant.
- (8) All hearings shall be public; and the appellant or any other person whose interests may be affected by the matter on appeal shall be given an opportunity to be heard.
- (9) For the purposes of this Ordinance, every action of the Board shall require a simple majority of the members in attendance. Attendance at the hearing by three (3) members of the Board shall be required to constitute a quorum for a meeting and for action on an appeal.

IX. RULES AND REGULATIONS

In accordance with the provisions of the Northampton County Home Rule Charter, Section 302, the County Executive of Northampton County is authorized and empowered to prepare, promulgate, execute and enforce rules and regulations made pursuant to the provisions of this Ordinance.

X. SEVERABILITY

The provisions of this Ordinance 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 the Northampton County Council that this Ordinance would have been adopted if such illegal, invalid or unconstitutional sections, clauses or sentences had not been included herein.

XI. DEFAULT

Tax abatement under this ordinance shall be available only for those properties for which real estate taxes are promptly paid and discharged when due. Any property that is declared delinquent as established by the statutes of the Commonwealth of Pennsylvania shall lose the LERTA benefits and any and all currently due and future taxes shall be due and payable at the full unabated assessment and tax rate.

342.12 APPEAL OF DEFAULT

Properties that have been declared delinquent may appeal the rescission of the LERTA benefits by providing a written request to the Hearing Board providing a basis for the appeal and the justification for the waiver of the requirements of Section X.

XII. EFFECTIVE DATE

This Ordinance shall take effect on thirty (30) days after the date of enactment, and shall remain in effect thereafter from year to year, unless repealed, until August 31, 2032.

XIII. All ordinances, and parts of ordinances, inconsistent herewith be, and the same are hereby repealed.

This ordinance was advertised on the ___ day of _____ 2022
and was adopted by the Northampton County Council on the ___ day
of _____ 2022.

ATTEST:

Linda M. Zembo
Clerk to Council

Lori Vargo Heffner
County Council President

Lamont G. McClure
County Executive