TOWNSHIP OF OHIO

ORDINANCE NO. 109

AN ORDINANCE OF THE TOWNSHIP OF OHIO, PROVIDING FOR TEMPORARY EXEMPTION FROM REAL PROPERTY TAXES FOR NEW RESIDENTIAL CONSTRUCTION PURSUANT TO ACT 42 of 1977, 72 P.S. §4711-101, et. seq.

WHEREAS, Act #42 of 1977 authorizes the exemption from real property taxation for specified periods, amounts and areas of new residential construction in deteriorated areas; and

WHEREAS, the Board of Supervisors of the Township of Ohio in accordance with said Act held a public hearing on September 24, 1979, to determine the boundaries of deteriorated neighborhoods within the Township of Ohio.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Ohio, and IT IS HEREBY ORDAINED AND ENACTED by the authority of the same as follows:

SECTION 1. Definitions: As used in this Ordinance, the following words and phrases shall have the meanings set forth below:

A. "Board" - The Board of Property Assessment, Appeals and Review of Allegheny County.

B. "Township" - The Township of Ohio.

C. "Deteriorated Neighborhood" - Any area containing unsafe, unsanitary, or overcrowded buildings; vacant overgrown and unsightly lots of ground; a disproportionate number of tax delinquent properties; excessive land coverage; defective design or arrangement of building, street or lot layouts; economically and socially undesirable land uses; impoverished as certified to by the Department of Public Welfare and approved by the Department of Revenue under the "Neighborhood Assistance Act" or because of inadequate planning of the area of the lack of proper light and air and open space.

B. The uniform maximum cost per residential building shall be Fifty-One Thousand, Three Hundred Dollars ($51,300.00) for construction made during 1979. Maximum costs for construction made during each subsequent year shall be the maximum cost for the preceding year multiplied by the ratio of the United States Bureau of the 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 the Board receives notification from the applicant, in writing and on a form prescribed by the Board of the completion of the construction.

C. The maximum assessment eligible for exemption shall be the assessment valuation atributable to the uniform maximum cost of construction.

D. Any exemption from taxes on the eligible amount of assessment valuation attributable to new construction shall commence in the tax year immediately following the year in which the building permit is issued, providing that an assessment valuation attributable to the new construction has been certified by the Board or Property Assessment, Appeals and Review. If no such certification has been made in the year following issuance of the building permit, then exemption shall commence in the first year in which real property taxes are assessed and imposed on such residential buildings following construction.

E. For the first, second and third year for which the new residential building would otherwise be taxable, 100% of the eligible assessment shall be exempt; after the third year the exemption shall terminate.

F. If a residential building is granted exemption from taxes under this Ordinance that property shall not be considered as a factor in assessing the value of other properties in the same area during the period in which the exemption exists.

SECTION 5. This implementing ordinance will not become effective until an Ordinance with the same boundaries, maximum costs and schedules is adopted by each co-terminous local taxing authority.

SECTION 6. At the time a person secures a building permit for the construction of a new residential building in the deteriorating area, for which that person intends to request exemption, that person may apply to the Township for examption of taxes that would otherwise be imposed on the basis of the assessment valuation of that property in the following manner:

A. The request for exemption shall be in writing on a form prescribed by the Board and available at the Township at the time a person secures a building permit.

D. "Local Taxing Authorities" - Any county, city, township, incorporated town or borough or school district enacting implementary legislation pursuant to Act 42 of 1977 and which imposes taxes on the basis of real property assessment.

E. "Residential Construction" - The building or erection of dwelling units upon vacant land or land specifically prepared to receive such structure.

F. "Treasurer" - The Treasurer of the Township of Ohio.

SECTION 2. The Township of Ohio has determined that the real property described by metes and bounds on Exhibit "A" attached hereto and as shown on the Plan of Property made by Tait Engineering, dated June 24, 1976, and attached hereto as Exhibit "B", constitutes "deteriorated neighborhoods" within the purview of Act 42 of 1977 and the definitions contained in this Ordinance, and such real property also constitutes "deteriorating areas" under the same act. The boundaries of said property are as shown on the Plan of Property.

SECTION 3. Persons responsible or liable for the payment of taxes due on residential buildings in any of the deteriorating areas enumerated in Section 2 hereof, may apply for and receive tax exemption on new residential construction in accordance with procedures and schedules as herein provided:

A. The exemption from taxes shall be limited to the assessment valuation attributable to the cost of construction of the new residential building not in excess of the uniform maximum cost per residential building specified in Subsection B of this Section. If the actual cost of the construction, as determined by the Board, exceeds the maximum cost per residential building, the Board shall decrease such assessment valuation eligible for exemption in the same proportion as the actual cost of the construction exceeds the maximum cost.

B. Such exemption request shall be submitted to the Township with copies to be submitted at that time to the other taxing bodies and the Board.

C. When construction has been completed, the property owner shall notify the Board. The Board will inspect the construction and assess the property in question for the purpose of calculating the assessment and the amount eligible for tax exemption under this Ordinance.

D. The Board will notify the property owner and the Township of the assessment and the amount eligible for exemption.

E. Appeals from the assessment may be taken by the taxpayer or by the Township as provided by law.

SECTION 7. The exemption from taxes authorized by this Ordinance shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

SECTION 8. If a deteriorated property is granted tax exemption pursuant to this Ordinance, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

SECTION 9. If any provision of this Ordinance shall be held to be illegal, invalid or unconstitutional by a final decision of a court of competent jurisdiction the other provisions of this Ordinance shall remain in full force and effect.

SECTION 10. The provisions of this Ordinance shall become effective immediately and shall remain in effect thereafter, from year to year.

SECTION 11. That any ordinance or part of ordinance conflicting with the provisions of this Ordinance, be and the same is here repealed.

ORDAINED AND ENACTED into law this 8 day of October, 1979.

TOWNSHIP OF OHIO

By [signature]
Chairman, Board of Supervisors

Attest: [signature]
Secretary

#25613
August 8, 1979

TAIT ENGINEERING
600 PERRY HIGHWAY
PITTSBURGH, PA. 15229

931-6080 or 561-6080

All that certain piece of ground situate in Ohio Township, Allegheny County, Pennsylvania, bounded and described as follows:

Beginning at a point on the Southwest corner of property now or formerly of W. H. Riley, et ux, common to property formerly of Walter Riley Heirs and formerly of J. S. Weiss, et ux; thence along the Southerly line of property now or formerly of W. H. Riley, et ux, S. 89° 00' E. 690.00'± to the line dividing Ohio Township and Franklin Park Borough; thence along same in a Southeastwardly direction a distance of 230' ± to a point on the Northwesterly line of property now or formerly of Moffat; thence along the Northwesterly line of same S. 58° 30' W. 50' to a point; thence along the Westerly line of property now or formerly of Moffat, property now or formerly of Minzenberg, property now or formerly of Patton, and property now or formerly of Anskaites, S. 31° 28' E. 375.00' to a point; thence along the Southerly line of property of said Anskaites, N. 58° 32' E. 90.40' to a point on the Westerly line of property now or formerly of Bashaar; thence along the Westerly line of said Bashaar, and property now or formerly of Pluechel, S. 31° 28' E. 218.00' to a point; thence along the Southerly line of said Pluechel, N. 58° 32' E. 130'± to the line dividing Ohio Township and Franklin Park Borough; thence along same in a Southeastwardly direction, a distance of 52' ± to a point on the Northerly line of [illegible] now or formerly of [illegible]; thence along the Northerly line of same S. 58° 23' W. [illegible] to a point; thence along the Westerly line of said [illegible], property now or formerly of J. Richey, and property now or formerly of J. Weiss, S. 3° 13' E. 1000.92' to a point on the Northerly line of property now or formerly of [illegible]; thence along the Northerly line of same and property now or formerly of [illegible], et ux, S. 88° 15' W. ~~[illegible]~~ 2501.52 to a point on Kittanning Run Road, being L.R. 52121, also known as Red Mud Hollow Road; thence along the Easterly line of said Red Mud Hollow Road the following 10 courses and distances, viz. N. 12° 04' 30" E. 25.72' to a point; thence by the arc of a circle, deflecting to the Left in a Northwardly direction, having a radius of 1173.92', an arc distance of 350.49' to a point; thence N. 84° 59' 46" E. 10.00' to a point; thence continuing by the arc of a circle, deflecting to the Left in a Northwardly direction, having a radius of 1185.92', an arc distance of 91.54' to a point; thence N. 3° 25' 30" W. 17.55' to a point; thence continuing by the arc of a circle, deflecting to the Left in a Northwardly direction, having a radius of 612.55', an arc distance of 261.03' to a point; thence N. 56° 10' 30" E. 20.00' to a point; thence continuing by the arc of a circle, deflecting to the Left in a

Northwardly direction, having a radius of 532.[illegible], an arc distance of [illegible] to a point; thence N. 41° 10' 21" E. 39.00' to a point; thence by the arc of a circle, deflecting to the Left, in a Northwardly direction, having a radius of [illegible], an arc distance of 31.52' to a point on the Westerly line of property formerly of J. S. Weiss; thence along the Westerly line of same, and the Easterly line of property now or formerly of R. G. Ott, et ux, N. 1° 00' W. 1370.55' to a point on the Southerly line of property now or formerly of D. W. Westman, et al; thence along the Southerly line of same, N. 89° 30' 20" E., 66.21' to a point; thence along the Easterly line of said D. W. Westerman, et al and property now or formerly of C. W. Morrow N. 1° 30' 23" E., 1530'± to a point on the line dividing Ohio Township and Franklin Park Borough; thence along said dividing line in a Southeastwardly direction, a distance of 1790' to a point on the Westerly line of property now or formerly of Margaretta Vandervort; thence along the Westerly line of same and property now or formerly of W. H. Riley, et ux, S. 2° 13' W. 650.00' to a point at the place of beginning.