RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF DAUPHIN, PENNSYLVANIA

Resolution No. 22-2012 Date of Adoption: 11/7/2012

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF DAUPHIN, PENNSYLVANIA, PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT (ACT OF DECEMBER 1, 1977, P.L. 237, NO. 76) DEFINING AND AUTHORIZING TAX EXEMPTIONS FROM REAL PROPERTY TAX FOR IMPROVEMENTS TO CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS PROPERTY OR FOR THE NEW CONSTRUCTION OF PROPERTY; PROVIDING FOR AN EXEMPTION SCHEDULE, PROCEDURES FOR OBTAINING EXEMPTIONS, AND DETERMINING THE TERMINATION DATE HEREOF FOR THOSE QUALIFYING PROPERTIES LOCATED WITHIN THE BOUNDARIES OF DETERIORATED AREAS AS PREVIOUSLY DESIGNATED.

WHEREAS, the Local Economic Revitalization Tax Assistance Act (Act of December 1, 1977, P.L. 237, NO. 76), Pa. Stat. §4722, et seq. (the "Act"), authorizes local taxing authorities to exempt from real property taxation the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction within deteriorated areas, as designated by a municipal governing body in accordance with the Act; and

WHEREAS, the Borough of Hummelstown, Dauphin County, Pennsylvania (the "Borough"), a municipal governing body for purposes of the Act, held a public hearing on March 15, 2012, in accordance with the Act, for the purpose of giving opportunity to public and private agencies and individuals, knowledgeable and interested in the improvement of deteriorated areas, to present recommendations concerning the locations of boundaries of deteriorated or deteriorating areas located within the Borough, the Lower Dauphin School District (the "School District"), and Dauphin County (the "County"); and

WHEREAS, the Borough duly enacted Ordinance No. 2012-1 on March 15, 2012 (the "Borough Ordinance", a copy of which is attached hereto and marked as Exhibit A) and as the same may hereafter be amended from time to time; and

WHEREAS, the School District duly enacted Resolution #2012-02 on March 19, 2012 (the "School District Resolution", a copy of which is attached hereto and marked as Exhibit B), and as the same may hereafter be amended from time to time; and

WHEREAS, the Board of Commissioners of the County, as a local taxing authority for purposes of the Act, recognizes that the designation of deteriorated or deteriorating areas, with the accompanying real estate tax exemption for new construction and improvements to deteriorated industrial, commercial and other business properties therein, will encourage new development in these areas; and

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WHEREAS, the County further recognizes that the Act, and this Resolution, authorizes only the exemption of real estate taxation.

THEREFORE, the Board of Commissioners of the County hereby RESOLVES as follows:

Section 1. Definitions. As used in this Resolution, the following words and phrases have the meaning set forth below.

"Deteriorated Property" means any industrial, commercial or other business property owned by an individual, partnership, association, corporation or other entity and located in the Deteriorated Area. No residential homes, apartments or other living establishments will be included as "Deteriorated Property" except hotels and motels which rent rooms on a short-term basis. For purposes hereof, the term "Deteriorated Property" may include such property as sub-divided in anticipation of Improvements or New Construction thereto.

"Improvement" means repair, construction, or reconstruction, including alterations and additions, having the effect of rehabilitatating 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.

"New Construction" means construction of new industrial, commercial or other business facilities, or multi-family, residential homes, apartments or other dwelling units which are owned by an individual, partnership, association or corporation.

"Local Taxing Authority" means the Borough, the School District and the County, or any other governmental entity having the authority to levy real property taxes within the Borough.

"Deteriorated Area" means the area bounded and described in this Resolution, and as designated as the "Deteriorated Area" by the Borough Ordinance.

Section 2. Designated Area. The County does hereby recognize the boundaries of a deteriorated area for purposes of the Act to be the boundaries within the Borough as are shown and described in the Borough Ordinance, a copy of which is attached hereto and marked as Exhibit A, and which is on file in the office of the Borough.

Section 3. Exemptions.

A. The exemption from real property taxes shall be limited:

(i.) To the exemption schedule as established by this Resolution; and
(ii.) To that portion of the additional assessment attributable to the actual cost of New Construction or Improvements to the Deteriorated Property.

B. In all cases, the exemption from real estate taxes shall be limited to that portion of the additional assessment valuation attributable to the actual costs of New Construction or Improvements, as the case may be, and for which a separate assessment has been made by the Dauphin County Board of Assessment Appeals, and for which an real estate tax exemption has been separately requested.

C. No real estate tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the Deteriorated Property.

Section 4. Exemption Schedule.

A. For the first year immediately following the date upon which any New Construction or Improvement has been completed through the sixth (6th) year thereafter, one hundred percent (100%) of the assessed valuation of the New Construction or Improvement shall be exempted from real estate taxation.

B. The exemption from real estate taxes granted under this Resolution shall be upon the Deteriorated Property exempted in the manner set forth herein and such exemption shall not terminate upon the sale or exchange of the Deteriorated Property.

C. If the Deteriorated Property is granted a real estate tax exemption pursuant to the requirements of this Resolution, the Improvements or New Construction shall not, during the exemption period, be considered as a comparable in assessing other properties.

Section 5. Procedure for Obtaining Exemption.

A. An application for real estate exemption may be secured from the Borough of Hummelstown, Borough Office, 136 South Hanover Street, Hummelstown, Pennsylvania and must be filed with the Borough at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time the New Construction or Improvement commences.

B. At the time a building or alteration permit is secured for the New Construction or Improvement for which a real estate tax exemption is requested, or at the time the New Construction or Improvement commences if no building or alteration permit is required, the taxpayer shall apply to the Borough for the real estate tax exemption with notices to the School District business manager and the County business manager as provided by this Resolution. Request for real estate tax exemption must be in writing, and must contain the following information:

(i.) The date the building permit was issued along with zoning, land division and/or land development requirements;
(ii.) The location of the property to be improved;

(iii.) The nature of the property to be improved (industrial, commercial, etc.);

(iv.) The type of Improvement or New Construction;

(v.) The summary of the plan of the Improvement or New Construction;

(vi.) The cost of the Improvement or New Construction;

(vii.) Certification by the taxpayer that there are no unpaid real estate taxes, municipal sewer charges, or other municipal charges, bills or liens outstanding related to the subject property; and

(viii.) Such additional information as the Borough may require.

C. A copy of each completed real estate tax exemption request shall be forwarded to the Dauphin County Board of Assessment and the School District by the manager of the Borough. The Dauphin County Board of Assessments shall verify that the property is within the Deteriorated Area, and therefore constitutes a Deteriorated Property, and shall notify the taxpayer of the property's qualification for real estate tax exemption. Taxpayer shall provide written notice of completion of the New Construction or Improvements within thirty (30) days to the Borough, School District, County, and the Dauphin County Board of Assessments. The Dauphin County Board of Assessments will, after completion of the New Construction or Improvement, assess separately the New Construction or Improvement and calculate the amounts of the assessment eligible for real estate tax exemption in accordance with the limits set forth in this Resolution and shall notify the taxpayer, the School District, the Borough, and the County of the reassessment and amounts of the assessment eligible for real estate tax exemption.

D. The cost of New Construction or 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 Resolution, if any, shall not apply to requests initiated prior to their adoption.

E. Appeals from the reassessment and the amount eligible for the exemption may be taken by the Borough, the School District, the County, or by the taxpayer as provided by law.

Section 6. Amendments. No amendment to this Resolution shall be effective unless consented to by resolution of the County.

Section 7. Termination Date. This Resolution shall automatically terminate five (5) years following the effective date hereof (the "Expiration Date"); providing, however, any
taxpayer who has received or applied for real estate exemption pursuant to the requirements of this Resolution prior to the Expiration Date shall, if such real estate tax exemption is granted, be entitled to the full exemption authorized herein.

Section 8. Repealer. All resolutions or parts of resolutions which are inconsistent herewith are hereby repealed.

Section 9. Severability. If any sentence, clause, section or part of this resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this resolution. It is hereby declared as the intent of the County that this resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 10. Effective Date. This Resolution shall become effective immediately.

Duly Adopted at a regular meeting of the Board of Commissioners of the County of Dauphin held November 7, 2012.

ATTEST DAUPHIN COUNTY
BOARD OF COMMISSIONERS

By: Jeffrey T. Haste, Chairman
By: Michael H.W. Fries, Vice Chairman
By: George P. Hartwick, III, Secretary
CERTIFICATE

I, the undersigned, being the Chief Clerk of the Board of Commissioners of the County of Dauphin, Pennsylvania, do hereby certify that the foregoing is a true and correct copy of a resolution duly adopted at a regular and lawful meeting of the said Board held November 7, 2012, as the same appears in the Minutes of said Board in its Minute Book Volume.

WITNESS my hand this ___ day of November, 2012.

[Signature]
Chief Clerk

(Seal of the County of Dauphin)
EXHIBIT A
BOROUGH ORDINANCE
ORDINANCE NO. 2012-1
OF THE COUNCIL
OF THE
BOROUGH OF HUMMELSTOWN
DAUPHIN COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE BOROUGH OF HUMMELSTOWN, DAUPHIN COUNTY, PENNSYLVANIA, PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT (ACT OF DECEMBER 1, 1977, P.L. 237, NO. 76) DEFINING AND AUTHORIZING TAX EXEMPTIONS FROM REAL PROPERTY TAX FOR IMPROVEMENTS TO CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS PROPERTY OR FOR THE NEW CONSTRUCTION OF PROPERTY; PROVIDING FOR AN EXEMPTION SCHEDULE, PROCEDURES FOR OBTAINING EXEMPTIONS, AND DETERMINING THE TERMINATION DATE HEREOF FOR THOSE QUALIFYING PROPERTIES LOCATED WITHIN THE BOUNDARIES OF DETERIORATED AREAS AS PREVIOUSLY DESIGNATED.

WHEREAS, the Local Economic Revitalization Tax Assistance Act (Act of December 1, 1977, P.L. 237, No. 76), Pa. Stat. §4722, et seq. (the "Act"), authorizes local taxing authorities to exempt from real property taxation the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction within deteriorated areas, as designated by a municipal governing body in accordance with the Act; and

WHEREAS, the Borough of Hummelstown, Dauphin County, Pennsylvania (the "Borough"), a municipal governing body for purposes of the Act, held a public hearing on March 15, 2012, in accordance with the Act, for the purpose of giving opportunity to public and private agencies and individuals, knowledgeable and interested in the improvement of deteriorated areas, to present recommendations concerning the locations of boundaries of deteriorated or deteriorating areas located within the Borough and the Lower Dauphin School District (the "School District"); and

WHEREAS, the Borough Council (the "Governing Body") of the Borough has determined, following such hearing, that certain areas within the Borough constitute deteriorating areas pursuant to the requirements of the Act, and the Borough desires to designate the boundaries of deteriorated or deteriorating areas pursuant to the Act; and

WHEREAS, the Borough, as a local taxing authority for purposes of the Act, recognizes that the designation of deteriorated or deteriorating areas, with the accompanying real estate tax exemption for new construction and improvements to deteriorated industrial, commercial and other business properties therein, will encourage new development in these areas; and

WHEREAS, the Borough further recognizes that the Act, and this Ordinance, authorizes only the exemption of real estate taxation; and

(5403-92R-1/00016556-4)
WHEREAS, the Borough understands that the Board of School Directors of the School District wishes to join with the Borough in designating those areas pursuant to the Act as deteriorated or deteriorating areas in order to exempt from real property taxation the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction within such areas in accordance with the Act and intends to adopt a resolution comparable with the provisions as set forth in this Ordinance; and

THEREFORE, the Governing Body of the Borough hereby ORDAINS as follows:

Section 1. Definitions. As used in this Ordinance, the following words and phrases have the meaning set forth below.

"Deteriorated Property" means any industrial, commercial or other business property owned by an individual, partnership, association, corporation or other entity and located in the Deteriorated Area. No residential homes, apartments or other living establishments will be included as "Deteriorated Property" except hotels and motels which rent rooms on a short-term basis. For purposes hereof, the term "Deteriorated Property" may include such property as sub-divided in anticipation of Improvements or New Construction thereto.

"Improvement" means 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 laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

"New Construction" means construction of new industrial, commercial or other business facilities, or multi-family, residential homes, apartments or other dwelling units which are owned by an individual, partnership, association or corporation.

"Local Taxing Authority" means the Borough, the School District and the County of Dauphin (the "County") or any other governmental entity having the authority to levy real property taxes within the Borough.

"Deteriorated Area" means the area bounded and described in this Ordinance, and as designated as the "Deteriorated Area" by this Ordinance, and as the same may hereafter be amended from time to time.

Section 2. Designated Area. The Borough does hereby designate and affix the boundaries of a deteriorated area for purposes of the Act to be the boundaries within the Borough as are shown and described in Exhibit A, attached hereto, as may be amended from time to time.

Section 3. Exemptions.

A. The exemption from real property taxes shall be limited:

(i.) To the exemption schedule as established by this Ordinance; and
(ii.) To that portion of the additional assessment attributable to the actual cost of New Construction or Improvements to the Deteriorated Property.

B. In all cases, the exemption from real estate taxes shall be limited to that portion of the additional assessment valuation attributable to the actual costs of New Construction or Improvements, as the case may be, and for which a separated assessment has been made by the Dauphin County Board of Assessment Appeals, and for which an real estate tax exemption has been separately requested.

C. No real estate tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the Deteriorated Property.

Section 4. Exemption Schedule.

A. For the first year immediately following the date upon which any New Construction or Improvement has been completed through the sixth year thereafter, one hundred percent (100%) of the assessed valuation of the New Construction or Improvement shall be exempted from real estate taxation.

B. The exemption from real estate taxes granted under this Ordinance shall be upon the Deteriorated Property exempted in the manner set forth herein and such exemption shall not terminate upon the sale or exchange of the Deteriorated Property.

C. If the Deteriorated Property is granted a real estate tax exemption pursuant to the requirements of this Ordinance, the Improvements or New Construction shall not, during the exemption period, be considered as a comparable in assessing other properties.

Section 5. Procedure for Obtaining Exemption.

A. An application for real estate exemption may be secured from the Borough of Hummelstown, Borough Office, 136 South Hanover Street, Hummelstown, Pennsylvania and must be filed with the Borough at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time the New Construction or Improvement commences.

B. At the time a building or alteration permit is secured for the New Construction or Improvement for which a real estate tax exemption is requested, or at the time the New Construction or Improvement commences if no building or alteration permit is required, the taxpayer shall apply to the Borough for the real estate tax exemption as provided by this Ordinance. The Borough shall provide notice of such application to the School District business manager, together with such additional information as the School District business manager may request. Request for real estate tax exemption must be in writing, and must contain the following information:

(i.) The date the building permit was issued along with zoning, land division and/or land development requirements;

(ii.) The location of the property to be improved;
(iii.) The nature of the property to be improved, (industrial, commercial, etc.);
(iv.) The type of Improvement or New Construction;
(v.) The summary of the plan of the Improvement or New Construction;
(vi.) The cost of the Improvement or New Construction;
(vii.) Certification by the taxpayer that there are no unpaid real estate taxes, municipal sewer charges, or other municipal charges, bills or liens outstanding related to the subject property; and
(viii.) Such additional information as the Borough may require.

C. A copy of each completed real estate tax exemption request shall be forwarded to the Dauphin County Board of Assessment and the School District by the manager of the Borough. The Dauphin County Board of Assessments shall verify that the property is within the Deteriorated Area, and therefore constitutes a Deteriorated Property, and shall notify the taxpayer of the property’s qualification for real estate tax exemption. The taxpayer shall provide written notice of completion of the New Construction or Improvements to the Borough, School District and the Dauphin County Board of Assessments within thirty (30) days of such completion. The Dauphin County Board of Assessments will, after completion of the New Construction or Improvement, assess separately the New Construction or Improvement and calculate the amounts of the assessment eligible for real estate tax exemption in accordance with the limits set forth in this Ordinance and shall notify the taxpayer, the School District and the Borough of the reassessment and amounts of the assessment eligible for real estate tax exemption.

D. The cost of New Construction or 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 Ordinance, if any, shall not apply to requests initiated prior to their adoption.

E. Appeals from the reassessment and the amount eligible for the exemption may be taken by the Borough, the School District, or by the taxpayer as provided by law.

Section 6. Amendments. No amendment to this Ordinance shall be effective unless consented to by ordinance of the Borough.

Section 7. Termination Date. This Ordinance shall automatically terminate five (5) years following the effective date hereof (the "Expiration Date"); providing, however, any taxpayer who has received or applied for real estate exemption pursuant to the requirements of this Ordinance prior to the Expiration Date shall, if such real estate tax exemption is granted, be entitled to the full exemption authorized herein.
Section 8. Repealer. All ordinances or parts of ordinance which are inconsistent herewith are hereby superseded to the extent of such inconsistency.

Section 9. Severability. If any sentence, clause, section or part of this resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this resolution. It is hereby declared as the intent of the Borough that this resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 10. Effective Date. This Ordinance shall become effective July 1, 2012.
ORDAINED AND ENACTED into law by the Borough Council of the Borough of Hummelstown, Dauphin County, Pennsylvania, in lawful session assembled on the 15th day of March, 2012.

Attest:

BOROUGH OF HUMMELSTOWN,
Dauphin County, Pennsylvania

By:

(Vice) President of Council

(Borough Seal)

EXAMINED AND APPROVED, the 15th day of March, 2012.

Mayor of the Borough of Hummelstown,
Dauphin County, Pennsylvania
EXHIBIT A
DESIGNATION OF DETERIORATED AREA

1.) Dauphin County Tax Parcel No. 31-011-019-000-0000

2.) Dauphin County Tax Parcel No. 31-030-004-000-0000
EXHIBIT B
SCHOOL DISTRICT RESOLUTION
RESOLUTION #2012-02
LOWER DAUPHIN SCHOOL DISTRICT
DAUPHIN COUNTY, PENNSYLVANIA

A RESOLUTION OF THE LOWER DAUPHIN SCHOOL DISTRICT, DAUPHIN COUNTY, PENNSYLVANIA, PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT (ACT OF DECEMBER 1, 1977, P.L. 237, NO. 76) DEFINING AND AUTHORIZING TAX EXEMPTIONS FROM REAL PROPERTY TAX FOR IMPROVEMENTS TO CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS PROPERTY OR FOR THE NEW CONSTRUCTION OF PROPERTY; PROVIDING FOR AN EXEMPTION SCHEDULE, PROCEDURES FOR OBTAINING EXEMPTIONS, AND DETERMINING THE TERMINATION DATE HEREOF FOR THOSE QUALIFYING PROPERTIES LOCATED WITHIN THE BOUNDARIES OF DETERIORATED AREAS AS PREVIOUSLY DESIGNATED.

WHEREAS, the Local Economic Revitalization Tax Assistance Act (Act of December 1, 1977, P.L. 237, NO. 76), Pa. Stat. §4722, et seq. (the "Act"), authorizes local taxing authorities to exempt from real property taxation the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction within deteriorated areas, as designated by a municipal governing body in accordance with the Act; and

WHEREAS, the Borough of Hummelstown, Dauphin County, Pennsylvania (the "Borough"), a municipal governing body for purposes of the Act, held a public hearing on March 15, 2012, in accordance with the Act, for the purpose of giving opportunity to public and private agencies and individuals, knowledgeable and interested in the improvement of deteriorated areas, to present recommendations concerning the locations of boundaries of deteriorated or deteriorating areas located within the Borough and the Lower Dauphin School District (the "School District"); and

WHEREAS, the School District, as a local taxing authority for purposes of the Act, recognizes that the designation of deteriorated or deteriorating areas, with the accompanying real estate tax exemption for new construction and improvements to deteriorated industrial, commercial and other business properties therein, will encourage new development in these areas; and

WHEREAS, the School District further recognizes that the Act, and this Resolution, authorizes only the exemption of real estate taxation.

THEREFORE, the Board of School Directors of the School District hereby RESOLVES as follows:

Section 1. Definitions. As used in this Resolution, the following words and phrases have the meaning set forth below.

"Deteriorated Property" means any industrial, commercial or other business property owned by an individual, partnership, association, corporation or other entity and located
in the Deteriorated Area. No residential homes, apartments or other living establishments will be included as "Deteriorated Property" except hotels and motels which rent rooms on a short-term basis. For purposes hereof, the term "Deteriorated Property" may include such property as sub-divided in anticipation of Improvements or New Construction thereto.

"Improvement" means 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 laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

"New Construction" means construction of new industrial, commercial or other business facilities, or multi-family, residential homes, apartments or other dwelling units which are owned by an individual, partnership, association or corporation.

"Local Taxing Authority" means the Borough, the School District and the County of Dauphin (the "County") or any other governmental entity having the authority to levy real property taxes within the Borough.

"Deteriorated Area" means the area bounded and described in this Resolution, and as designated as the "Deteriorated Area" by Ordinance No. 2012-1 duly enacted by the Borough on March 15, 2012 (the "Borough Ordinance"), and as the same may hereafter be amended from time to time.

Section 2. Designated Area. The School District does hereby recognize the boundaries of a deteriorated area for purposes of the Act to be the boundaries within the Borough as are shown and described in the Borough Ordinance, a copy of which is attached hereto and marked as Exhibit A, and which is on file in the office of the Borough.

Section 3. Exemptions.

A. The exemption from real property taxes shall be limited:

   (i.) To the exemption schedule as established by this Resolution; and

   (ii.) To that portion of the additional assessment attributable to the actual cost of New Construction or Improvements to the Deteriorated Property.

B. In all cases, the exemption from real estate taxes shall be limited to that portion of the additional assessment valuation attributable to the actual costs of New Construction or Improvements, as the case may be, and for which a separated assessment has been made by the Dauphin County Board of Assessment Appeals, and for which an real estate tax exemption has been separately requested.
C. No real estate tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the Deteriorated Property.

Section 4. Exemption Schedule.

A. For the first year immediately following the date upon which any New Construction or Improvement has been completed through the sixth year thereafter, one hundred percent (100%) of the assessed valuation of the New Construction or Improvement shall be exempted from real estate taxation.

B. The exemption from real estate taxes granted under this Resolution shall be upon the Deteriorated Property exempted in the manner set forth herein and such exemption shall not terminate upon the sale or exchange of the Deteriorated Property.

C. If the Deteriorated Property is granted a real estate tax exemption pursuant to the requirements of this Resolution, the Improvements or New Construction shall not, during the exemption period, be considered as a comparable in assessing other properties.

Section 5. Procedure for Obtaining Exemption.

A. An application for real estate exemption may be secured from the Borough of Hummelstown, Borough Office, 136 South Hanover Street, Hummelstown, Pennsylvania and must be filed with the Borough at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time the New Construction or Improvement commences.

B. At the time a building or alteration permit is secured for the New Construction or Improvement for which a real estate tax exemption is requested, or at the time the New Construction or Improvement commences if no building or alteration permit is required, the taxpayer shall apply to the Borough for the real estate tax exemption with notice to the School District business manager as provided by this Resolution. Request for real estate tax exemption must be in writing, and must contain the following information:

(i.) The date the building permit was issued along with zoning, land division and/or land development requirements;

(ii.) The location of the property to be improved;

(iii.) The nature of the property to be improved, (industrial, commercial, etc.);

(iv.) The type of Improvement or New Construction;

(v.) The summary of the plan of the Improvement or New Construction;

(vi.) The cost of the Improvement or New Construction;
(vii.) Certification by the taxpayer that there are no unpaid real estate taxes, municipal sewer charges, or other municipal charges, bills or liens outstanding related to the subject property; and

(viii.) Such additional information as the Borough may require.

C. A copy of each completed real estate tax exemption request shall be forwarded to the Dauphin County Board of Assessment and the School District by the manager of the Borough. The Dauphin County Board of Assessments shall verify that the property is within the Deteriorated Area, and therefore constitutes a Deteriorated Property, and shall notify the taxpayer of the property's qualification for real estate tax exemption. Taxpayer shall provide written notice of completion of the New construction or Improvements within 30 days to the Borough, School District and the Dauphin County Board of Assessments. The Dauphin County Board of Assessments will, after completion of the New Construction or Improvement, assess separately the New Construction or Improvement and calculate the amounts of the assessment eligible for real estate tax exemption in accordance with the limits set forth in this Resolution and shall notify the taxpayer, the School District and the Borough of the reassessment and amounts of the assessment eligible for real estate tax exemption.

D. The cost of New Construction or 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 Resolution, if any, shall not apply to requests initiated prior to their adoption.

E. Appeals from the reassessment and the amount eligible for the exemption may be taken by the Borough, the School District, or by the taxpayer as provided by law.

Section 6. Amendments. No amendment to this Resolution shall be effective unless consented to by resolution of the School District.

Section 7. Termination Date. This Resolution shall automatically terminate five (5) years following the effective date hereof (the "Expiration Date"); providing, however, any taxpayer who has received or applied for real estate exemption pursuant to the requirements of this Resolution prior to the Expiration Date shall, if such real estate tax exemption is granted, be entitled to the full exemption authorized herein.

Section 8. Repealer. All resolutions or parts of resolutions which are inconsistent herewith are hereby repealed.

Section 9. Severability. If any sentence, clause, section or part of this resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this resolution. It is hereby declared as the intent of the School District that this resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
Section 10. Effective Date. This Resolution shall become effective July 1, 2012, recognizing that the Borough has previously enacted the Borough Ordinance with comparable provisions to this Resolution.

DULLY ADOPTED, by the Board of School Directors, in lawful session duly assembled, this 19th day of March, 2012.

LOWER DAUPHIN SCHOOL DISTRICT,
Dauphin County, Pennsylvania

By: [signature]
(Vice) President of the Board of School Directors

ATTEST:

[Signature]
(Assistant) Secretary of the Board of School Directors

(SEAL)