

BOROUGH OF LILLY
CAMBRIA COUNTY
PENNSYLVANIA

Ordinance No. 1989-2

AN ORDINANCE PROVIDING FOR THE EXEMPTION OF IMPROVEMENTS TO CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL AND OTHER PROPERTY AND PROVIDING THE PROCEDURE FOR IMPLEMENTATION OF SUCH EXEMPTIONS.

The Borough of Lilly, under the authority of the Local Economic Revitalization Tax Assistance Act, 72 P.S. 4722, et seq., and other applicable laws, hereby ordains as follows:

SECTION 1. There is hereby exempt from real property taxation the assessed value of improvements to deteriorated properties in the amounts and in accordance with the provisions and limitations hereinafter set forth within the boundaries of a deteriorated area, which area has been established as all property within the geographical and political boundaries of the Borough of Lilly located in Cambria County, Pennsylvania.

SECTION 2. The exemption from taxes created hereunder shall be limited to the additional assessment valuation attributable to one hundred percent (100%) of the eligible assessment for the first year, eighty percent (80%) of the eligible assessment for the second year, sixty percent (60%) of the eligible assessment for the third year, forty percent (40%) of the eligible assessment for the fourth year, and twenty percent (20%) of the eligible assessment for the fifth year. After the fifth year, the exemption shall terminate.

SECTION 3. The procedure for obtaining exemption under this Ordinance shall be in accordance with the provisions of the Local Economic Revitalization Tax Assistance Act, 72 P.S. 4722, et seq. In addition, any person, association or corporation applying for tax exemption pursuant to this Ordinance shall supply the Cambria County Assessment Office and the Secretary of the Borough of Lilly with a statement projecting the number of new jobs created or existing jobs retained as a result of the repair, construction or reconstruction of a deteriorated property and all other information contained in the program application.

SECTION 4. The provisions of the Local Economic Revitalization Tax Assistance Act, 72 P.S. 4722, et seq., not herein enumerated, shall, nevertheless, be incorporated into this Ordinance by reference. If any sentence, clause, section or part of this Ordinance 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 or sections or parts of this Ordinance. It is hereby declared as the intent of the Borough of Lilly that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or any part hereof had not been included herein.

SECTION 5. This Ordinance shall become effective retroactive to January 1, 1989, and shall automatically expire and terminate five (5) years following such effective date, provided, however, that any person,

association or corporation that has applied for the exemption prior to such expiration date shall be entitled to a full five (5) year exemption if otherwise qualified.

ENACTED AND ORDAINED this 6th day of July , 1989.

BOROUGH OF LILLY

BY

Francis J. Klayko
Mayor

BY

Richard R. Sweeney
President of Council

ATTEST:

Elaine D. Mandelak
Secretary



Gerald P. Neugebauer, Jr.

Borough Solicitor

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