

TOWNSHIP OF MIDDLE SMITHFIELD
MONROE COUNTY, PENNSYLVANIA

RESOLUTION NO. 10-2015-1

A RESOLUTION ESTABLISHING PROCEDURES FOR OBTAINING EXEMPTIONS
PROVIDED BY THE TOWNSHIP'S LERTA ORDINANCE
(TOWNSHIP ORDINANCE NO. 204)

WHEREAS, on May 26, 2015, the Township Board of Supervisors enacted Township Ordinance #204, An Ordinance Amending the Code of the Township of Middle Smithfield by Adding an Article IV, Local Economic Revitalization Tax Assistance, to Chapter 176, Taxation, of Part II, General Legislation; Providing for Real Estate Tax Exemption for New Construction and Improvements to Deteriorated Property Pursuant to the Pennsylvania Local Economic Revitalization Tax Assistance Act and Establishing Standards and Qualifications for Obtaining Such Exemption (the "LERTA Ordinance"); and

WHEREAS, Section 176-48.G. of the LERTA Ordinance provides procedures for a taxpayer to obtain a tax exemption for real property under the LERTA Ordinance; and

WHEREAS, the Township Board of Supervisors desires to clarify the required procedures for a taxpayer to obtain tax exemption under the LERTA Ordinance.

NOW, THEREFORE, BE IT RESOLVED, by the Middle Smithfield Township Board of Supervisors as follows:

1. At the time a building permit for the construction of an improvement is applied for, the Township's Building Code Official shall notify the applicant by a printed notice of the possibility of tax exemption under the LERTA Ordinance, and provide a copy of the Monroe County Tax Assessment Office's then current application form for LERTA exemptions. A taxpayer shall apply to the Monroe County Board of Assessment Revision for exemption provided for under the LERTA Ordinance within 30 days from the date of the final executed building permit. If the taxpayer fails to apply for exemption within such period, the right to any exemption shall be considered waived. The application shall be in writing, in the form specified by the Monroe County Tax Assessment Office, and shall contain the following information:

- (a) The date the building permit or alteration permit was issued for said improvement.
- (b) The type of improvement.
- (c) A summary of the plans for the improvement.
- (d) The cost of the improvements.

2. At the time the taxpayer submits its application to the Board of Assessment Revision for LERTA exemption, the taxpayer shall also provide a copy of the filed application to

the Township of Middle Smithfield, and the East Stroudsburg Area School District (“Local Taxing Authorities”).

3. The Board of Assessment Revision shall determine whether the exemption shall be granted. A copy of the approved request for exemption shall be forwarded by the Board of Assessment Revision to the taxpayer and the Local Taxing Authorities.

4. Upon completion of the improvement, the taxpayer shall notify the Board of Assessment Revision, and the Local Taxing Authorities, so that the Board may assess the improvements separately for the purpose of calculating the amount of assessment eligible for exemption.

5. The Board of Assessment Revision shall notify the taxpayer and the Local Taxing Authorities of the amount of assessment eligible for exemption.


6. Appeals from the reassessment and the amount eligible for the exemption may be taken by the Local Taxing Authorities or by the taxpayer as provided by law.

7. The provisions of this Resolution shall be severable, and if any of the provisions hereof shall be found to be invalid or unenforceable, the remaining provisions shall remain in effect.

8. This Resolution shall be effective immediately and shall remain in effect until modified or repealed by further Resolution of the Board of Supervisors.

Resolved this 8th day of October, 2015, by the Board of Supervisors of the Middle Smithfield Township at a lawful session duly assembled.

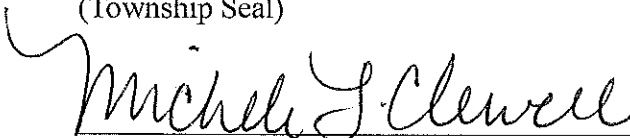
TOWNSHIP OF MIDDLE SMITHFIELD
BOARD OF SUPERVISORS


Chairperson


Vice Chairperson


Supervisor

(Township Seal)


Michele Clewell, Secretary