

ORDINANCE NO. 001 of 2006

WHEREAS the Board of Supervisors of Pittston Township recognizes that the municipal real estate tax imposed on residential properties situated in Pittston Township may impose an undue financial burden on Pittston Township residents.

WHEREAS the Board of Supervisors of Pittston Township desires to eliminate the municipal real estate tax previously imposed on all residential properties situated in Pittston Township.

The Board of Supervisors of Pittston Township hereby repeals and eliminates the municipal real estate tax on all residential properties situated in Pittston Township.

The municipal real estate tax imposed on commercial properties situated in Pittston Township remains unchanged at 14 mills. It is anticipated that the municipal real estate tax imposed on commercial properties will generate approximately \$110,000 in revenue for the tax year 2006.

DEFINITIONS

A residential property is defined as a property upon which a structure exists which contains no more than two dwelling units and, with the exception of the operation of a home-based business, is not occupied or used for any purpose other than as a residence. A commercial property is defined as (1) a vacant lot; (2) a property upon which a structure exists which contains more than two dwelling units; or (3) a property which is used or occupied, in whole or in part, by an individual or a business entity to generate income/profit, other than through a home-based business.

A home-based business is defined as a business which (1) conducts all of its operations to generate income/earnings/profit out of a dwelling unit; (2) is owned and operated solely by permanent residents of the dwelling unit out of which it conducts its operations; (3) has no owners or operators who do not permanently reside in the dwelling unit out of which it conducts its operations; (4) conducts all of its operations out of the dwelling unit which the resident(s) occupy for their residence, and not out of some other attached or detached structure located on the property; (5) conducts no operations out of any other location or facility, and (5) is in compliance with all applicable zoning laws and ordinances.

As defined in the Pittston Township Zoning Ordinance of 1995, a dwelling is a building or portion thereof used exclusively for residential purposes, including one-family, two-family, and multiple-family dwellings, but not including hotels or boarding houses and dormitories. Also as defined in the Pittston Township Zoning Ordinance of 1995, a dwelling unit is one or more rooms physically arranged so as to create an independent housekeeping establishment for occupancy by one family with separate toilets and facilities for cooking and sleeping.

EFFECTIVE DATE

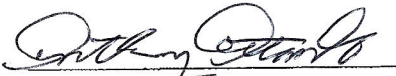
This Ordinance is effective immediately and applies to eliminate the municipal real estate tax on all residential properties situated in Pittston Township and to impose a 14 mill municipal real estate tax on all commercial properties situated in Pittston Township beginning with tax year 2006.

RESOLVED and ENACTED the 3rd day of JAN, 2006.



Pittston Township Board of Supervisors Chairman

ATTEST:


Secretary TREASURER