

PITTSTON TOWNSHIP
Luzerne County, Pennsylvania
ORDINANCE NO. 10-01 of 2025

An Ordinance of the Township of Pittston Establishing a Partial Local Economic Revitalization Tax Assistance (LERTA) Program Within Pittston Townships on Approximately 30 Acres of Land Located at 4555 Oldfield Blvd., Pittston Township, Luzerne County, Pennsylvania

WHEREAS, the General Assembly of Pennsylvania passed Act No. 76 of 1977 (72 P.S. §4722 et seq.) known as the Local Economic Revitalization Tax Assistance Act (LERTA) which authorizes local taxing authorities to provide for tax exemption for certain deteriorated industrial, commercial, and other business properties; and

WHEREAS, under the Local Economic Revitalization Tax Assistance Act (“LERTA”), the Township of Pittston is a local taxing authority that has the power to provide tax exemption for new construction in “deteriorated area.” *See* 72 P.S. §4722 et seq.; and

WHEREAS, there are deteriorated industrial and commercial properties within the confines of the Pittston Township and in particular the property located at 4555 Oldfield Blvd., Pittston Township, PA, Pin Nos. 51-E13-00A-15A-000; 51-E13-00A-15C-000; 51-E13-00A-16H-000 (the “Qualified Property”); and

WHEREAS, the Board of Supervisors of Pittston Township in accordance with said Act held a public hearing on October 20, 2025, to hear public input, determine the boundaries of said deteriorated areas and to establish the LERTA provisions, which hearing was duly advertised; and

WHEREAS, at said public hearing, agencies and individuals had the opportunity to present to the Board of Supervisors of Pittston Township their recommendations concerning the location of the boundaries of deteriorated areas including the Qualified Property and the advocacy of implementation for the LERTA Program.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Supervisors of Pittston Township that:

I. DEFINITIONS

As used in this Ordinance, the following words and phrases shall have the meaning set forth below:

(a) “Deteriorated Property” means the Qualified Property which is an industrial, commercial or other business property owned by an individual, association or corporation, and located in a “Deteriorated Area”, including the Qualified Property as provided by Resolution of the Board of Supervisors of Pittston Township, or any such property which has been the subject of an order by the Pittston Township or agency thereof requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.

(b) “Improvement” means repair, construction or reconstruction, including alterations or 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.

(c) “Local Taxing Authority” means Board of Supervisors of Pittston Township, Pittston Area School District and County of Luzerne or any other governmental entity having the authority to levy real property taxes within the Pittston Township.

(d) “Local Governing Body” means Pittston Township.

(e) “Deteriorated Area” means the Qualified Property, the boundaries of which are determined by a Local Taxing Authority in which improvements to deteriorated properties are eligible for tax exemption.

II. EXEMPTION AREA AND DESIGNATED PROPERTY

The Qualified Property is hereby specifically designated as being a Deteriorated Area and is eligible to participate in this tax exemption program, so long as it meets the pre-requisites for the program as hereinafter described.

The boundaries of the area are within Pittston Township comprised of approximately 29.93 acres currently identified as Luzerne County Parcel Identification Numbers: 51-E13-00A-15A-000; 51-E13-00A-15C-000; 51-E13-00A-16H-000 as depicted on the map as **Exhibit “A”** and as described in the metes and bounds description attached hereto as **Exhibit “B”** is hereby designated as a deteriorated area and shall be considered deteriorated property for the purpose of the Local Economic Revitalization Tax Assistance Act.

III. EXEMPTION AMOUNT

(a) The amount to be exempted shall be limited to that portion of the additional assessment valuation attributable to the actual costs of the improvement to the Qualified Property.

(b) The exemption shall be limited to the improvement for which the exemption has been requested in the manner set forth below and for which a separate tax assessment has been made by the Luzerne County Board of Assessment Appeals. Tax exemption shall only be granted if the property, as completed, complies with the various codes of the Pittston Township and has been approved as a land development by the Board of Supervisors of Pittston Township.

IV. EXEMPTION SCHEDULE

(a) For the first year immediately following the date upon which the improvement becomes assessable one hundred percent (100%) of the assessed valuation of the eligible improvement shall be exempted.

(b) For the second year immediately following the date upon which the improvement becomes assessable ninety percent (90%) of the assessed valuation of the eligible improvement shall be exempted.

(c) For the third year immediately following the date upon which the improvement becomes assessable, eighty percent (80%) of the assessed valuation of the eligible improvement shall be exempted.

(d) For the fourth year immediately following the date upon which the improvement becomes assessable seventy percent (70%) of the assessed valuation of the eligible improvement shall be exempted.

(e) For the fifth year immediately following the date upon which the improvement becomes assessable sixty percent (60%) of the assessed valuation of the eligible improvement shall be exempted.

(f) For the sixth year immediately following the date upon which the improvement becomes assessable fifty percent (50%) of the assessed valuation of the eligible improvement shall be exempted.

(g) For the seventh year immediately following the date upon which the improvement becomes assessable, forty percent (40%) of the assessed valuation of the eligible improvement shall be exempted.

(i) For the eighth year immediately following the date upon which the improvement becomes assessable, thirty percent (30%) of the assessed valuation of the eligible improvement shall be exempted.

(j) For the ninth year immediately following the date upon which the improvement becomes assessable, twenty percent (20%) of the assessed valuation of the eligible improvement shall be exempted.

(k) For the tenth year immediately following the date upon which the improvement becomes assessable, twenty percent (10%) of the assessed valuation of the eligible improvement shall be exempted.

(l) After the tenth year, the exemption shall terminate.

(m) In the event that the constructed building contains manufacturing operations that occupy no less than ten percent (10%) of the building floor area during the first year immediately following the date upon which the improvement becomes assessable and on an ongoing basis thereafter, then the percentage of Exemption in paragraph “(a)” of this section shall be one hundred (100%) percent.

(n) The exemption from taxes granted under this Ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

V. NOTICE TO TAXPAYERS

(a) Under the provisions of this Ordinance, you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from Pittston Township, 421 Broad Street, Pittston Twp., PA, and must be filed with the Pittston Township at the time a building or alteration permit is secured, or, if no building or alteration permit is required, then at the time that construction commences.

(b) At the time a building or alteration permit is secured for the construction of an improvement for which an exemption is requested, or at the time construction commences if no permit is required, the taxpayer shall apply to the Pittston Township for the exemption provided for in this Ordinance. Request for the exemption must be in writing certified in full setting forth the following information:

- (1) The date the building permit or alteration permit was issued for said improvements.
- (2) The location of the property to be improved.
- (3) The nature of the property to be improved.
- (4) The type of improvement.
- (5) The summary of the plan of the improvement.
- (6) The cost of the improvement.
- (7) Any and all additional information the Township may require.

VI. MINIMUM MANDATE

The mandate for eligibility for this program shall be the following:

- (a) The creation of no less than 100 jobs; or
- (b) The expenditure of no less than Two Million (\$2,000,000) Dollars for the improvement.

VII. PROCEDURE FOR OBTAINING EXEMPTION

A copy of the application for exemption shall be forwarded to the Luzerne County Board of Assessment Appeals by Pittston Township. Upon completion of the improvement or new construction, the taxpayer shall notify the Township and the Luzerne County Tax Assessor, so that the Assessor can assess the improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Ordinance. The Township will then obtain from the Assessor the amount of the assessment eligible for exemption and will notify the taxpayer. Appeals from the assessments and the amount eligible for the exemption may be taken by the taxpayer or the Township as provided by law. However, after the initial assessment appeal process is final, the applicant waives the right to file further tax appeals of the assessment for the term of the program or exemption.

VIII. TERMINATION

Unless otherwise repealed by Board of Supervisors of Pittston Township, this Ordinance shall terminate on December 31, 2035. Nothing contained herein shall prohibit Board of Supervisors of Pittston Township from enacting a similar ordinance or extending this one. Any property tax exemptions granted under the provisions of this Ordinance shall be permitted to continue according to the exemption schedule even if this Ordinance expires or is repealed.

IX. RULES AND REGULATIONS

The Board of Supervisors of Pittston Township is hereby authorized and empowered to prepare, promulgate, and enforce rules and regulations made pursuant to the provision of this Ordinance. Such rules and regulations shall have the full force and effect of law unless modified, revoked, or repealed by Board of Supervisors of Pittston Township.

X. SEVERABILITY

The provisions of this Ordinance are severable and if any of its sections, clauses, or sentences shall be held illegal, invalid, or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses, or sentences.

XI. EFFECTIVE DATE

This Ordinance shall become effective on October 20, 2025.

DULY ENACTED AND ORDAINED, by the Supervisors of the Township of Pittston, Luzerne County, Pennsylvania in lawful session duly assembled this 20th day of October, 2025.

Submitted by Mr. *Seconded by Mr.*

ROLL CALL BOARD OF SUPERVISORS

<i>Supervisors:</i>	<u><i>Yea</i></u>	<u><i>Nay</i></u>	<u><i>Abstain</i></u>	<u><i>Absent</i></u>
Mr. David A. Slezak, Chairman	[]	[]	[]	[]
Mr. Joseph Hawk	[]	[]	[]	[]
Ms. Deborah Taroli	[]	[]	[]	[]

By: _____
DAVID A. SLEZAK
Chairman, Board of Supervisors

ATTEST:

Kyle Rozitski, Secretary
(SEAL)