

BOROUGH OF BIG BEAVER
ORDINANCE NO. 246

Local Economic Revitalization Tax Assistance Ordinance

An Ordinance of the Borough of Big Beaver providing for exemption from real estate taxation, the assessed valuation of improvements to certain deteriorating properties in the amounts and in accordance with the provisions and limitations set forth herein pursuant to Pennsylvania Act No. 42 of 1977 and Act 76 of 1977, defining certain exempt properties, providing for an exemption period, and establishing a schedule of per centage exemption for that time period.

WHEREAS, on December 1, 1987, at Act No. 76 of 1977, the Pennsylvania Legislature adopted the Local Economic Revitalization Tax Assistance Act (LERTA), 72 Pa. C.S.A. 4722, et seq., which authorizes local taxing authorities to exempt improvements to certain deteriorated industrial, commercial, and other business property thereby implementing Article XIII, Section 2(b)(iii) of the Constitution of Pennsylvania; and

WHEREAS, the Council of the Borough of Big Beaver has designated and determined that the Industrial (1), Interstate Commercial(C-2) and Commercial (C-1) zoning district is a deteriorated area for LERTA purposes and may from time to time designate and determine the boundaries of certain deteriorated areas within the limits of the said Borough for the purpose of qualifying such areas for treatment under LERTA.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the Borough of Big Beaver, and it is hereby ordained and enacted by virtue of the authority of the same as follows:

SECTION I. DEFINITIONS

1. "Deteriorated property" Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a deteriorated area, as hereinafter provided, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned, or demolished by reason of noncompliance with laws, ordinance, or regulations.

2. "Improvement" 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.
3. "Deteriorated Area" Any area of the Borough of Big Beaver which has been designated by the Council of the Borough of Big Beaver as a deteriorated area for LERTA purposes.

SECTION II. EXEMPTION SCHEDULE

1. The Borough of Big Beaver hereby grants a tax exemption for LERTA purposes on the assessment attributable to the actual cost of improvements to all eligible deteriorated property located within the deteriorated area as above defined.
Eligible deteriorated property must:
 - a. Be located within the Industrial (I), Interstate Commercial (C-2) and Commercial (C-1) zoning district
 - b. Involve the construction of a permanent structure
 - c. Receive a valid occupancy permit upon completion.
2. The Borough of Big Beaver hereby establishes the following schedule of taxes exempted which shall apply to all property satisfying the provisions and limitations set forth in this Ordinance:

<u>ELIGIBLE TAX YEAR</u>	<u>SCHEDULE</u>
	<u>PORTION OF IMPROVEMENT TO BE EXEMPTED EACH YEAR</u>
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

3. The exemption from taxes herein granted shall be limited to the additional assessment valuation attributable to the actual costs of improvements.
4. The exemption from taxes herein granted shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.
5. Any exemption granted herein on any improvement to any deteriorated property shall not be considered in any assessment appeal on any other property.

SECTION III. PROCEDURE FOR OBTAINING EXEMPTION

1. Any person desiring tax exemption pursuant to this Ordinance shall notify the Treasurer/Secretary of the Borough of Big Beaver, at the time such person secures his building permit, or if no building permit or other notification of improvements is required in the particular instance, at the time of commencement of construction.
2. Such person shall also comply with the application procedures then in effect under the pertinent ordinances and resolutions of the County of Beaver which provide for the reassessment and exemption of improvements under LERTA.
3. Such person shall provide copies of all application forms as may be required by the Chief Assessor of the County of Beaver under the provisions of Beaver County Resolution No. 091587-4.
4. The application requirements set forth in this Ordinance shall be deemed to be mandatory. Failure of any person desiring a tax exemption to comply with the application requirements contained herein and in the pertinent resolution of the County of Beaver shall be conclusively presumed to be a waiver of any right to claim a real estate exemption as provided in this Ordinance.

SECTION IV. TERMINATION

Any property tax exemptions granted under the provisions of this Ordinance shall be permitted to continue according to the exemption schedule set forth above, even if this Ordinance is amended or repealed.

SECTION V. SEVERABILITY

The provisions of this Ordinance are severable. If any of the sections, clauses, or sentences contained herein shall be held illegal, invalid, or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses, or sentences. It is hereby declared to be the intent of the Council of the Borough of Big Beaver that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional sections, clauses, or sentences had not been included herein.

SECTION VI. EFFECTIVE DATE

This Ordinance shall take effect immediately upon passage.

PASSED AND ADOPTED BY THE COUNCIL of the Borough of Big Beaver, this 16th day of September, 2025.

BIG BEAVER BOROUGH

By: Kimberly Wagner
Kimberly Wagner, President of
Council

And now, this 16th day of September, 2025, after due consideration, the foregoing ordinance is hereby approved.

Michelle Joy
Michelle Joy, Borough Mayor

ATTESTED:

Jennifer Gasser
Jennifer Gasser, Secretary