

**CITY OF PARKER, ARMSTRONG COUNTY, PENNSYLVANIA**  
**ORDINANCE NO. 2014-2**

**AN ORDINANCE OF THE CITY OF PARKER, PENNSYLVANIA,  
ESTABLISHING A REAL ESTATE TAX ABATEMENT SCHEDULE FOR  
REHABILITATION OF CERTAIN RESIDENTIAL REAL PROPERTY  
PURSUANT TO THE IMPROVEMENT OF DETERIORATING REAL  
PROPERTY OR AREAS TAX EXEMPTION ACT, 72 P.S. §§ 4711-101 – 4711-305**

**WHEREAS**, the General Assembly of Pennsylvania passed Act 34 of 1971 (72 P.S. §§ 4711-101 – 4711-305) known as the Improvement of Deteriorating Real Property or Areas Tax Exemption Act, which authorized local taxing authorities to provide tax abatements for certain deteriorated residential property; and

**WHEREAS**, the City of Parker (the “City”) recognizes the need to encourage the rehabilitation of deteriorating residential properties located in the County; and

**WHEREAS**, the Council of the City of Parker held a public meeting (the “Meeting”) on September 8, 2014 to discuss the setting of the boundaries of the deteriorated areas; and

**WHEREAS**, at the Meeting, recommendations were presented concerning the location of boundaries of the deteriorated areas, which recommendations included a consideration of the criteria set forth in the Urban Redevelopment Law for the determination of “blighted areas” and the Neighborhood Assistance Act for the determination of “impoverished areas” as well as the following criteria: unsafe, unsanitary and overcrowded buildings; vacant, overgrown and unsightly lots of ground; a disproportionate number of tax delinquent properties, excessive land coverage, defective design or arrangement of buildings, street or lot layouts; economically and socially desirable land uses; and

**WHEREAS**, based on information obtained at the Meeting, the Council of the City of Parker hereby makes a determination that certain areas of the City of Parker are deteriorated areas based on the fact that they contain unsafe, unsanitary and overcrowded buildings; vacant, overgrown and unsightly lots of ground; a disproportionate number of tax delinquent properties, excessive land coverage, defective design or arrangement of buildings, street or lot layouts; economically and socially undesirable land uses; and



**WHEREAS**, the Council of the City of Parker hereby designates all residential property located within the geographic boundaries of the City of Parker as the "Improvement Area".

**WHEREAS**, the City of Parker have determined that it is in the best interest of the community to encourage the maintenance of neighborhoods, rejuvenation of blighted areas and the development of vacant property, and that the adoption of an Abatement with regard to the construction of Improvements to certain Deteriorated Property and Deteriorated Area is an appropriate method to achieve the above stated goals.

**NOW, THEREFORE**, be it Ordained and Enacted by the Council of the City of Parker, an Ordinance as follows:

## **SECTION I. DEFINITIONS**

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

- (a) **"Abatement"** means the temporary exemption from real estate taxation the assessed value of certain Improvements located on Deteriorated Property (as defined below) or in a Deteriorated Area (as defined below) according to the terms and conditions hereinafter set forth.
- (b) **"Board of Assessment"** The Armstrong County Board of Assessment.
- (c) **"Council"** The Council of the City of Parker, Armstrong County, Pennsylvania.
- (d) **"Deteriorated Area"** means that portion of the property located within the geographical boundaries of the City of Parker which the Council of the City determines to be physically blighted on the basis of one or more of the following standards:
  - 1. The residential buildings, by reason of age, obsolescence, inadequate or outmoded design or physical deterioration have become economic and/or social liabilities;
  - 2. The residential buildings are substandard or unsanitary for healthful and safe living purposes;
  - 3. The residential buildings are overcrowded, poorly spaced, or are so lacking in light, space and air as to be conducive to unwholesome living;



4. The residential buildings are faultily arranged, cover the land to an excessive extent or show a deleterious use of land, or exhibit any combination of the above which is detrimental to health, safety or welfare;
  5. A significant percentage of buildings used for residential purposes are more than 20 years of age;
  6. A substantial amount of unimproved, overgrown and unsightly vacant land exists which has remained so for a period of five years or more indicating a growth or total lack of utilization of land for residential purposes; or
  7. A disproportionate number of tax exempt or delinquent properties exist in the area.
- (e) **“Deteriorated Property”** Any residential 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 law, ordinances or regulations.
- (f) **“Improvement”** The 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 for purposes of this Ordinance.
- (g) **“Improvement Area”** The geographic boundaries of the City of Parker.
- (h) **“Local Taxing Authority”** Armstrong County, the Allegheny-Clarion Valley School District, and the City of Parker.
- (i) **“Municipal Governing Body”** City of Parker.

## SECTION II. ABATEMENT

- (a) The City of Parker hereby approves the Abatement of real property for improvements to eligible deteriorated properties pursuant to the conditions and limitations set forth herein (the “Abatement”).



- (b) The Abatement shall be limited to the valuation attributable to 100% of the actual costs of the Improvement of eligible property for a period of ten (10) years.
- (c) The Abatement shall only apply to the deteriorated Property located in the Improvement area.
- (d) The Abatement shall not terminate upon the sale, transfer or exchange of the Property.

### **SECTION III. ABATEMENT AMOUNT**

The amount to be abated shall be limited to the assessment attributable to the actual cost of new construction or improvements to eligible deteriorated property in the Improvement Area and shall be a percentage of the assessed value as discussed in Section IV hereof.

### **SECTION IV. ABATEMENT SCHEDULE**

(a)	First year	100% of the assessed value of the Improvements.
(b)	Second year	90% of the assessed value of the Improvements.
(c)	Third year	80% of the assessed value of the Improvements.
(d)	Fourth year	70% of the assessed value of the Improvements.
(e)	Fifth year	60% of the assessed value of the Improvements.
(f)	Sixth year	50% of the assessed value of the Improvements.
(g)	Seventh year	40% of the assessed value of the Improvements.
(h)	Eighth year	30% of the assessed value of the Improvements.
(i)	Ninth year	20% of the assessed value of the Improvements.
(j)	Tenth year	10% of the assessed value of the Improvements.

### **SECTION V. PROCEDURE FOR OBTAINING ABATEMENT**

Any person desiring an abatement of real estate taxes pursuant to this Ordinance shall notify each of the local taxing authorities of its desire to obtain the abatement by submitting a written request on the form provided by the City of Parker. The form must be submitted at the time the owner secures the building permit. A copy of the abatement request form shall be forwarded to the Board of Assessment. The Board of Assessment shall, after completion of the Improvement assess separately the Improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with Section IV, hereof. The Board of Assessment shall then notify the taxpayer and the local taxing authorities in writing of the reassessment and the amounts eligible for the abatement.



## SECTION VI. TERMINATION/CONTINUANCE

- (a) Unless otherwise repealed by the City of Parker, this Ordinance shall terminate twenty (20) years after the adoption date.
- (b) Any property tax abatements granted under this Ordinance shall be permitted to continue according to the abatement schedule even if this Ordinance expires or is repealed.
- (c) This Ordinance may be renewed or modified after the termination date, by resolution of the City of Parker describing the renewal or modification terms.
- (d) Any amendment to the Ordinance shall not apply to abatement requests initiated prior to the adoption of the amendment.

## SECTION VII. 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.

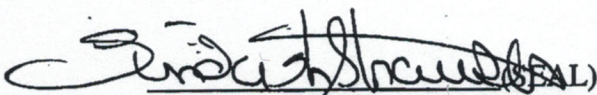
## SECTION VIII. EFFECTIVE DATE

This Ordinance shall become effective immediately upon ordination and enactment.

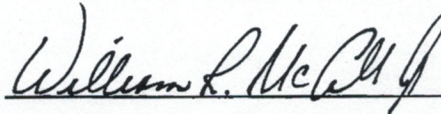
**ORDAINED AND ENACTED** by the Council of the City of Parker, this 13 day of October, 2014.

ATTEST:

CITY OF PARKER:

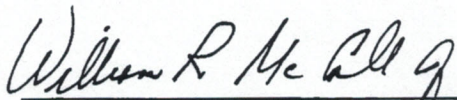
  
Linda Strauser, Secretary

By:

 (SEAL)

President of Council

By:

 (SEAL)  
William McCall, Mayor