

**A G E N D A**  
January 23, 2023  
Deliberative Meeting

**Resolutions**

1. Authorize approval for the installation of handicap parking zones;
2. Authorize approval to ratify a promotion to the position of Deputy Chief in the Fire Dept.;
3. Authorize approval to ratify a promotion to the position of Captain in the Fire Dept.;
4. Authorize approval to ratify the appointment of Apprentice Firefighters;
5. Authorize approval to ratify an appointment of a Police Cadet;
6. Authorize approval of an appointment to the Finance Clerk position;
7. Authorize approval for final approval for FMM QZOB, LLC;
8. Authorize approval for a temporary easement for construction;
9. Authorize approval for PECO to install new electrical lines;
10. Authorize approval for the draft of the 2023 Action Plan for the CDBG/HOME programs;
11. Authorize approval for a conditional approval to vacate various streets;
12. Authorize approval of Expenditure List;

**Ordinance**

1. First Reading - Creating a new Article 361, entitled
2. First Reading - Creating new Article 363, entitled

**RESOLUTION**

**NO. 4 - 2023**

**WHEREAS**, the following individuals have requested a handicapped parking zone:

1. Lavada E. Driggins, 200 West 2<sup>nd</sup> Street, Chester, PA 19013;
2. Alvin Herring, 209 Patterson Street, Chester, PA 19013;
3. Doris Holmes, 614 Highland Ave., Chester, PA 19013;
4. Todd Holmes, 3024 West 12<sup>th</sup> Street, Chester, PA 19013;
5. Juanita Miller, 2418 Lindsay Street, Chester, PA 19013; and
6. Denise Parker-Foster, 1121 West 8<sup>th</sup> Street, Chester, PA 19013.

**WHEREAS**, after a thorough investigation by the Department of Public Works, it has been determined the aforementioned individuals have met all of the required criteria and have a need for said handicapped parking zone.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby authorize the proper City officials to install a handicapped parking zone in the 200 Block of West 2<sup>nd</sup> Street; in the 200 Block of Patterson Street; in the 600 Block of Highland Avenue; in the 3000 Block of West 12<sup>th</sup> Street; in the 2400 Block of Lindsay Street; and in the 1100 Block of West 8<sup>th</sup> Street in the City of Chester.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 5 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby ratify the promotion of John Paul Shirley from the position of Battalion Chief, to the position of Deputy Chief, Bureau of Fire, Department of Public Safety, effective January 16, 2023, with a thirty (30) day probationary period, at the salary as provided in the Annual Appropriation Ordinance.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 6 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby ratify the promotion of Michael Gaffney from the position of Firefighter to the position of Captain, Bureau of Fire, Department of Public Safety, effective January 16, 2023, with a ninety (90) day probationary period, at the salary range as provided in the Annual Appropriation Ordinance.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of Janaury, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**RESOLUTION**

**NO. 7 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby ratify the appointment of the following individuals to the position of Apprentice Firefighter, Bureau of Fire, Department of Public Safety, effective January 16, 2023, with all benefits applicable thereto, at the salary range as provided for a first year Apprentice, in accordance with the contract between the City of Chester and International Association of Firefighters, Local 1400:

Joshua Mason  
Joseph Hall  
April Ziviello  
Phoenix Murray  
Ryan Bax  
Zachary Felker  
Kenneth Baker  
Erik Kallberg  
Christopher Zuccarelli  
Mark Randolph

**FURTHER**, said individuals are required to reside in the City of Chester for the first five (5) years of their employment. Any Firefighter not residing in the City of Chester must do so within three (3) months of their date of hire as a permanent employee, and must submit proof of residency to the Human Resources Department.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 8 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby ratify the appointment of the following individual to the position of Police Cadet, Chester Police Department, Department of Public Affairs, effective January 10, 2023, at an hourly rate of fifteen dollars (\$15.00) per hour, on a per diem basis, not to exceed 8 hours per day, 6 days per week, with no benefits:

1. Marlon Jones

**FURTHER**, said Police Cadets shall attend the Delaware County Community College Academy to receive the required police certification and successfully complete all other pre-employment requirements.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 9 - 2023**

**WHEREAS**, the City of Chester hired Shanae Hill for the full-time Finance Clerk, Department Accounts, Finance and Human Resources, effective January 30, 2023, for 37.5 hours per week, with no benefits and a ninety (90) day probationary period; and

**WHEREAS**, said employment is contingent upon said individual successfully completing ninety (90) days probation from the date of hire; and

**WHEREAS**, the City is required by law to offer said employee medical benefits after sixty (60) consecutive days of employment, which is completed on March 31, 2023; and

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

**FURTHER**, if said employee fails to meet the job expectations within the ninety (90) days probation, said employee will no longer be eligible for the position and will be subject to termination from said position.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 10 -2023**

**WHEREAS**, on March 24, 2021, Chester City Council approved the land development of a 105,052 square foot warehouse with office space for FMM QZOB, LLC at 4<sup>th</sup> and Booth Streets, Chester, PA 19013; and

**WHEREAS**, said plans were not recorded within 90 days of municipal approval.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That in accordance with recommendation of the Chester City Planning Commission dated March 17, 2021 and reviewed by the Delaware County Planning Commission on February 18, 2021, it does hereby grant final approval for FMM QZOB, LLC to develop 348,730 sq. ft, with a 100,068 sq. ft. distribution Warehouse to be located at 4<sup>th</sup> and Booth St., Chester, PA 19013, as shown on a plan prepared by Linn Architects, 1140 N. Providence Road, Media, PA 19063; dated January 27, 2021.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK



**R E S O L U T I O N**

**NO. 11 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby approve the Temporary Easement for Construction for the property located at 534 Lloyd Street, to allow for the improvement and construction of 122 square feet of the aforementioned property, for an amount not to exceed \$500, for the Lloyd Street Bridge Project.

**FURTHER**, it does hereby authorize the Mayor to execute the Temporary Easement for Construction for and on behalf of the City of Chester.

**FURTHER**, said project is contingent upon final approval from City Solicitor.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**R E S O L U T I O N**

**NO. 12 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby grant permission and authorize the issuance of a road opening permit to PECO for the installation of 690 feet of new electrical lines within the City of Chester, at the following locations:

1. W. Front Street from Edwards to Central
2. W. Front Street from Norris Street to a point 336 feet West of Norris.

**FURTHER**, said permit is contingent upon PECO's compliance with all the conditions outlined by the City Engineer and performed in a manner that is satisfactory to City Council, specifically the following:

1. PECO performs a half mill and overlay on all road openings exceeding 100 feet or three (3) patches within 100 feet.
2. PECO provides appropriate traffic control measures to ensure continual operation of City Streets.
3. PECO obtains all required Road Opening Permits from the City as well as any other required permits.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**RESOLUTION**

**NO. 13 - 2023**

**WHEREAS**, the City of Chester intends to submit an application for Fiscal Year 2023 funding under the U.S. Department of Housing and Urban Development’s (HUD’s) Community Development Block Grant (CDBG) Program and HOME Investment Partnerships (HOME) Program; and

**WHEREAS**, one of the requirements of these programs is to inform the citizens of the City of Chester regarding the City’s intended uses for the funds requested from HUD under the CDBG and HOME Programs; and

**WHEREAS**, the City of Chester is required to prepare a draft of the Fiscal Year 2023 CDBG and HOME Action Plan, which identifies the projects and program activities on which the Program Year 2023 CDBG and HOME funds are proposed to be spent.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does hereby authorize the Chester Economic Development Authority (CEDA) to take the appropriate steps to ensure the requirements for the Action Plan preparation and public notification are met and to advertise the availability of the draft F.Y. 2023 CDBG/HOME Action Plan in accordance with the appropriate federal regulations.

**WE HEREBY CERTIFY** that this Resolution was approved by City Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

**RESOLUTION**

**NO. 14 - 2023**

**WHEREAS**, the Power Home Remodeling Group is interested in acquiring and developing a property for a training and material supply center to consolidate its regional activities within the City of Chester.

**WHEREAS**, the referenced property is known as 742 Front Street and is generally bounded by Ulrich Street, W. 2<sup>nd</sup> Street, Kerlin Street and W. Front Street.

**WHEREAS**, the Chester Economic Development Authority is seeking to have this property return to productive use and provide employment opportunities in accordance with the City's economic development efforts.

**FURTHER**, in order for the effective redevelopment of the parcel, Power Home Remodeling Group is requesting Conditional Approval to vacate the following City right-of-way as per the attached exhibit.

1. Cherry Street from Ulrich Street to Reamy's Lane
2. Reamy's Lane from Cherry Street to W. 2<sup>nd</sup> Street

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That conditional approval is granted for the vacation of the above-described streets contingent on the following:

1. The applicant obtains land development approval from the City, which includes any and all zoning relief necessary for the Development.
2. The applicant meets City and Statutory Requirements for the proper vacation of streets, including obtaining site control of adjacent properties or permission from adjacent property owners to vacate.
3. Applicant provides a legal description for the R.O.W. vacation.
4. Applicant obtains required approvals from any and all existing utilities that may be using the R.O.W.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK



**RESOLUTION**

**NO. 15 - 2023**

**THE COUNCIL OF THE CITY OF CHESTER DOES RESOLVE:**

That it does approve and order payment of a series of bills and refunds as prepared by the Department of Accounts and Finance and as shown on Expenditure Approval List dated December 17, 2022 through January 14, 2023 attached hereto and made a part hereof, subject to approval from the Department of Accounts and Finance.

**WE HEREBY CERTIFY** that this Resolution passed Council this 25<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
MAYOR

Attest: \_\_\_\_\_  
ACTING CITY CLERK

NO. \_\_\_\_, 2023

**A N O R D I N A N C E**

**AN ORDINANCE OF THE CITY OF CHESTER ENACTED PURSUANT TO THE IMPROVEMENT OF DETERIORATING REAL PROPERTY OR AREAS TAX EXEMPTION ACT (IDRPA) AUTHORIZING TAX EXEMPTIONS FROM PROPERTY TAX FOR CERTAIN DETERIORATED RESIDENTIAL PROPERTY; DEFINING ELIGIBLE DETERIORATED RESIDENTIAL AREAS; SETTING A MAXIMUM EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE; AND PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION.**

WHEREAS, the Commonwealth of Pennsylvania adopted an Act known as the “Improvement of Deteriorating Real Property or Areas Tax Exemption Act” (IDRPA), 72 P.S. § 4711-01, *et seq.*, reenacted and amended Aug. 5, 1977, P.L.167, No. 42, authorizing local taxing authorities to exempt the increased assessed valuation of the actual cost of new construction or improvements for deteriorated residential property and deteriorated areas for a term not to exceed ten years;

WHEREAS, there are deteriorated residential properties within the City of Chester, and

WHEREAS, a public hearing, as required by IDRPA, has been held by the City of Chester regarding the boundaries of the areas containing deteriorated residential property and deteriorated areas;

NOW THEREFORE, the COUNCIL OF THE CITY OF CHESTER DOES ORDAIN:

ARTICLE 361  
Residential

- 361.01 Definitions.
- 361.02 Exemptions.
- 361.03 Maximum exemption.
- 361.04 Exemption schedule.
- 361.05 Procedures for obtaining exemption.
- 361.06 Effective date. Repealer.
- 361.07 Amendments.

CROSS REFERENCES

Improvement of Deteriorating Real Property or Areas Tax Exemption Act –

See 72 P.S. § 4711-01, *et seq.*



### **361.01 DEFINITIONS.**

As used in this article, certain terms are defined as follows:

- (a) "Deteriorated property" means a dwelling unit located in a deteriorating neighborhood, or a dwelling unit which has been or upon request is certified by a health, housing or building inspection agency within the past twenty-four (24) months as unfit for human habitation, for rent withholding, or other health or welfare purposes, or has been the subject of an order by such an agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- (b) "Dwelling Unit" means a house, double house or duplex, townhouse or rowhouse, apartment, or any building intended for occupancy as living quarters by an individual, a family or families, or other groups of persons, which living quarters contain a kitchen or other cooking equipment for the exclusive use of the occupant or occupants.
- (b) "Improvement" means the repair, construction or re-construction, including alterations or additions, having the effect of rehabilitating a structure so that it becomes habitable or attains higher standards of housing safety, health or amenity, or is brought into compliance with laws, ordinances or regulations governing housing standards. Ordinary upkeep or maintenance shall not be deemed an improvement.
- (c) "New residential construction" means the building or erection of dwelling units, as defined above, upon vacant lands or land specifically prepared to receive such structures.
- (d) "Deteriorating areas and deteriorated neighborhoods" means the following areas within the City of Chester determined by City Council to be eligible for tax exemption: all parcels within the following Chester City 2020 Census tracts: 4044, 4045, 4046, 4047, 4048, 4049, 4050, 4051, 4052, 4053, 4054, and 4107, which are determined eligible for tax exemption under IDRPA.

### **361.02 EXEMPTIONS**

- (a) There is hereby exempted from all real property taxation the assessed valuation of:
  - 1. Improvements to deteriorated properties.
  - 2. Improvements to any residential properties, without regard to whether such properties qualify as deteriorated properties, provided such improvements are constructed within a deteriorated neighborhood.
  - 3. New residential construction built in any deteriorating area.
- (b) The exemption authorized by this section shall be in the amounts in accordance with the provisions and limitations hereinafter provided.

### **361.03 MAXIMUM EXEMPTION.**

- (a) Exemption from real property taxes shall be limited:
1. To the additional assessment attributable to the actual cost of improvements but not in excess of the maximum cost per dwelling unit specified herein in the case of improvements to deteriorated property.
  2. To the assessment valuation attributable to the cost of construction of the new residential construction but not in excess of the maximum cost per new dwelling unit specified herein in the case of new residential construction within a deteriorating area.
- (b) The maximum cost of improvements to deteriorated dwellings, and new construction of apartments, eligible for exemption shall be the actual cost of construction incurred. The date of the construction shall be the date of issuance of the building permit. No tax exemption shall be granted under the provision of this article for any improvements to any dwelling unit in excess of the actual cost of construction.
- (c) The maximum cost of new residential construction eligible for exemption shall be the actual cost of construction incurred. The date of the construction shall be the date of issuance of the building permit. No tax exemption shall be granted under the provision of this article for any improvements to any dwelling unit in excess of the actual cost of construction.
- (d) In any case, the exemption from taxes shall be limited to that portion of the additional assessment attributable to the improvement or new construction, as the case may be, for which a separate assessment has been made by the office of the Delaware County Board of Assessment & Appeals and for which an exemption has been separately requested. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits required prior to improving the property. No tax exemption shall be granted if the property, as completed, does not comply with the minimum standards of the Housing Code of the City of Chester.
- (e) In any case, after the effective date of this article where deteriorated property is damaged, destroyed or demolished, by any cause or for any reason, and the assessed valuation of property affected has been reduced as the result of such damage, destruction or demolition, the exemption from real property taxation authorized by this article shall be limited to that portion of the new assessment attributable to the actual cost of improvements or construction that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property. The foregoing provision shall not be deemed to apply to property(ies) the title to which is (are) acquired, subsequent to the effective date of this article, from Delaware County under the Real Estate Tax Sale Law, 72 P.S. 5860 et seq.

**361.04 EXEMPTION SCHEDULE.**

- (a) Scheduled real estate taxes to be exempted shall be in accordance with the following schedule:

After the tenth year, the exemption shall terminate.

**361.05 PROCEDURES FOR OBTAINING EXEMPTION.**

<u>Length</u>	<u>Portion %</u>
First Year	100
Second Year	90
Third Year	80
Fourth Year	70
Fifth Year	60
Sixth Year	50
Seventh Year	40
Eighth Year	30
Ninth Year	20
Tenth Year	10

(a) Any person desiring tax exemption pursuant to this article shall apply to the office of the City Treasurer within fifteen days of the time a building permit is issued for construction of the improvement, or new construction, as the case may be. The application must be in writing, on forms specified by the City, setting forth the following information:

- (1) The date the building permit was issued for such improvement;
- (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) Whether the property has been condemned by any governmental body for noncompliance with laws or ordinances;
- (8) That the property has been inspected and verified by the Department of Public Safety;
- (9) Such additional information as the City may require.

There shall be on the form application for building permit the following notice:

"NOTICE TO TAXPAYER - by City Ordinance #1-2023, you may be entitled to exemption from tax on your contemplated improvement or new residential construction by re-assessment. The application for exemption may be secured from the office of the City Treasurer and submitted to that office within fifteen (15) days from the time the Building Permit is issued."

(b) A copy of the exemption request shall be forwarded by the City Treasurer to City Council in its capacity as the City's Board of Revision of Taxes. Within sixty days the Board shall determine whether the exemption shall be granted and shall, upon completion of the improvements or new construction, and notification from the Department of Public Safety that the improvements comply with all the applicable building codes, request that the Delaware County Board of Assessment & Appeals assess separately the improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this article and notify the taxpayer and local taxing authorities of the re-assessment and the amount of the assessment eligible for exemption. In the case of new residential construction, the Delaware County Board of Assessment & Appeals shall assess, separately, the dwelling unit and the land upon which the new residential construction stands, and shall otherwise perform its duties as above provided for construction of the improvements. The exemption provided for hereunder shall commence in the tax year immediately following the year in which the building permit is issued.

(c) The cost of improvements and new residential construction to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendments to this article, if any, shall not apply to requests initiated prior to their adoption.

(d) Appeals from the re-assessment and the amount eligible for the exemption may be taken by the City or the taxpayer as provided by law.

### **361.06 EFFECTIVE DATE. REPEALER.**

This article shall become effective upon adoption, by another local taxing authority of a resolution by its municipal governing body exempting from real property taxation improvements to deteriorated properties and residential construction in deteriorating areas in accordance with IDRPA and the terms of this article. All prior ordinances or parts thereof conflicting herewith, are hereby repealed.

### **361.07 AMENDMENTS.**

No amendment to this article shall be effective unless consented to by resolution or ordinance of each taxing authority consenting to be bound by the terms of this article.

We hereby certify that this Ordinance had a first reading on \_\_\_\_\_ (date) and was duly adopted and passed by Council on \_\_\_\_\_(date).

\_\_\_\_\_  
The Honorable Thaddeus Kirkland, Mayor

Attest:

\_\_\_\_\_  
Candice Newsome, City Clerk

NO. \_\_\_\_\_ - 2023

**AN ORDINANCE**

**AN ORDINANCE OF THE CITY OF CHESTER ENACTED PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE LAW (LERTA), AUTHORIZING TAX EXEMPTIONS FROM PROPERTY TAX FOR CERTAIN DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS PROPERTY; DEFINING ELIGIBLE DETERIORATED AREAS; SETTING A MAXIMUM EXEMPTION AMOUNT AND AN EXEMPTION SCHEDULE; AND PROVIDING A PROCEDURE FOR SECURING AN EXEMPTION.**

WHEREAS, on December 1, 1977, Act # 76, the Local Economic Revitalization Tax Assistance Law (LERTA), 72 P.S. § 4722, *et seq.*, authorizing the exemption from tax on improvements to certain deteriorated industrial, commercial, and other business property was duly approved by the Governor of the Commonwealth of Pennsylvania, and

WHEREAS, there are deteriorated industrial, commercial and other business properties within the City of Chester, and

WHEREAS, a public hearing, as required by Act 76, has been held by the City of Chester regarding the boundaries of the areas containing deteriorated industrial, commercial, and other business properties.

NOW THEREFORE, the COUNCIL OF THE CITY OF CHESTER DOES ORDAIN:

**ARTICLE 363**  
**Industrial and Commercial**

- 363.01 Definitions.
- 363.02 Exemptions.
- 363.03 Exemption schedule.
- 363.04 Procedure for obtaining exemption.
- 363.05 Effective date. Repealer.
- 363.06 Amendments.

**CROSS REFERENCE**

Local Economic Tax Assistance Act - see 72 P. S. § 4722 *et seq.*

**363.01. DEFINITIONS**

As used in this article, certain terms are defined as follows:

- (a) “Deteriorated Property” shall mean any industrial, commercial or other business property located in an eligible deteriorated area, as defined hereinafter, or any such property which has been the subject of an order of a governmental agency issued within the past twenty-four (24) months requiring the property to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- (b) “Improvement” or “Improvements” shall mean any repair, new 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.
- (c) “Deteriorated Areas” shall mean all parcels within the following Chester City 2020 Census tracts: 4044, 4045, 4046, 4047, 4048, 4049, 4050, 4051, 4052, 4053, 4054, and 4107, which are determined eligible for tax exemption under LERTA.

### **363.02. EXEMPTIONS**

- (a) There is hereby exempted from all real property taxation that portion of the additional assessment attributable to the actual costs of improvements to deteriorated property during any ten-year period, which ten-year period shall commence with the effective date of such exemption as more particularly described in Section 363.04(b).
- (b) In any case, after the effective date of this section, where deteriorated property is damaged, destroyed or demolished by any cause or for any reason and the assessed valuation of the property affected, has been reduced as the result of such damage, destruction or demolition, the exemption from real property taxation authorized by this article shall be limited to that portion of the new assessment attributable to the actual cost of the improvements or construction that is in excess of the original assessment that existed prior to the damage, destruction, or demolition of the property. The foregoing provision shall not be deemed to apply to property(ies) the title to which is (are) acquired, subsequent to the effective date of this section, from Delaware County under the provisions of the Real Estate Tax Sale Law, 72 P. S. § 5860 et seq.
- (c) The exemption authorized by this section shall be in accordance with the provisions and limitations hereinafter provided.

### **363.03. EXEMPTION SCHEDULE.**

<u>Length</u>	<u>Portion %</u>
First Year	100
Second Year	90
Third Year	80
Fourth Year	70
Fifth Year	60
Sixth Year	50
Seventh Year	40
Eighth Year	30
Ninth Year	20
Tenth Year	10

- (a) The schedule of real estate taxes to be exempted shall be in accordance with the following percentage of improvements to be exempted each year:

After the tenth year, the exemption shall terminate.

- (b) The exemption from taxes granted under this article shall be upon the property and shall not terminate upon the sale or exchange of the property.
- (c) If an eligible property is granted tax exemption pursuant to this article the improvement shall not, during the exemption period, be considered factor in assessing other properties.

#### **363.04. PROCEDURE FOR OBTAINING EXEMPTION.**

- (a) Any person desiring tax exemption pursuant to this article shall apply to the office of the City Treasurer within fifteen (15) days of the time a building permit issued for construction of the improvement; or new construction, as the case may be. The application must be in writing, on forms specified by the City, setting forth the following information:
- (1) The date the building permit was issued for such 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) Whether the property has been condemned by any governmental body for noncompliance with laws or ordinances;
  - (8) That the property has been inspected and verified by the Department of Public Safety;
  - (9) Such additional information as the City may require.



There shall be on the form application for building permit the following notice:

"NOTICE TO TAXPAYERS - By Ordinance #2-2023, you may be entitled to exemption from tax on your contemplated Improvement or new construction by reassessment, an application for exemption may be secured from the Office of the City Treasurer within fifteen (15) days from the time the building permit is issued."

- (b) A copy of the exemption request shall be forwarded to Chester City Council in its capacity as the City's Board of Revision of Taxes. Within sixty days the Board shall determine whether the exemption shall be granted and shall, upon completion of the improvements or new construction, and notification from the Department of Public Safety that the improvements comply with all of the applicable building codes, request that the Delaware County Board of Assessment & Appeals assess separately the improvement and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this article and notify the taxpayer and the local taxing authorities of the re-assessment and the amount of the assessment eligible for exemption. In the case of new construction, the Delaware County Board of Assessment & Appeals shall assess separately the improvement and the land upon which the new construction stands, and shall otherwise perform its duties as above provided for construction of the improvements. The exemption provided for hereunder shall commence in the tax year immediately following the year in which the building permit is issued.
- (c) The cost of improvements and new construction to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that request, and subsequent amendment(s) to this article, if any, shall not apply to requests initiated prior to their adoption.
- (d) Appeals from the re-assessment and the amount eligible for the exemption may be taken by the City or the taxpayer as provided by law.

**363.05. EFFECTIVE DATE. REPEALER.**

- (a) This article shall become effective upon adoption by another local taxing authority of a resolution by its municipal governing body exempting from real property taxation, improvements to properties in accordance with the terms of this article.
- (b) This Ordinance shall repeal any and all Ordinances or parts of Ordinances inconsistent herewith.

**363.06. AMENDMENTS.**

No amendment to this article shall be effective unless consented to by resolution or ordinance of each taxing authority consenting to be bound by the terms of this article.

We hereby certify that this Ordinance had a first reading on \_\_\_\_\_ (date) and was duly adopted and passed by Council on \_\_\_\_\_ (date).

\_\_\_\_\_  
The Honorable Thaddeus Kirkland, Mayor

Attest:

\_\_\_\_\_  
Candice Newsome, City Clerk