

**EAST MANCHESTER TOWNSHIP
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2022-3

**AN ORDINANCE OF EAST MANCHESTER TOWNSHIP,
YORK COUNTY, PENNSYLVANIA RE-ADOPTING
AND AMENDING ARTICLE X [LOCAL ECONOMIC
REVITALIZATION TAX ASSISTANCE PROGRAM] OF
CHAPTER 212 [TAXATION] OF THE CODE OF THE
TOWNSHIP OF EAST MANCHESTER**

WHEREAS, East Manchester Township, York County, Pennsylvania (“Township”) is a second class township duly organized and existing under the Second Class Township Code; and,

WHEREAS, pursuant to Section 1506 of the Code, 53 P.S. §66801, the Township is authorized to adopt ordinances necessary for the peace, good government, health and welfare of the Township; and

WHEREAS, the Township has adopted the Code of Ordinances of the Township of East Manchester (“Code”); and

WHEREAS, Board of Supervisors (“Board”) of the Township previously enacted Chapter 212 [Taxation], Article X [Local Economic Revitalization Tax Assistance Program] to provide tax exemption for new construction in deteriorated areas of economically depressed communities and for improvements to certain deteriorated industrial, commercial and other business properties; and

WHEREAS, the Board had previously determined that it was in the best interests of the residents of the Township to temporarily suspend further applications under Article X of Chapter 212; and

WHEREAS, in 2020, the Board reinstated and amended Article X of Chapter 12, which expired on January 31, 2022; and

WHEREAS, the Board has determined it to be in the best interests of the Township to

amend and reinstate Article X of Chapter 212.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED as follows:

SECTION 1. Section 212-63 of the Code [**Definitions**] is hereby re-adopted and amended as follows [deletions from the prior Article X are shown by ~~striketrough~~; insertions shown by double underline]:

§ 212-63 Definitions.

The following words and phrases, when used in this article, shall have the following meanings:

DETERIORATED PROPERTY

Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a deteriorating 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, ordinances, or regulations.

ENROLLED PARCEL

A parcel of land (which parcel of land has a tax identification number issued by the York County Assessment and Tax Claim Office) for which an exemption request has been made under this article and which request has been approved/granted.

LERTA; LERTA PROGRAM

The program for real estate tax abatement of improvements pursuant to the Local Economic Revitalization Tax Assistance Act, Act of December 1, 1977, P.L. 237, No. 76, as amended, 72 P.S. §4722 et seq.

PARCEL

A parcel of land or property which has a tax identification number issued by the York County Assessment and Tax Claim Office.

IMPROVEMENT

Any 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.

SECTION 2. Section 212-64 of the Code [**Eligible areas; modification**] is hereby re-adopted and amended as follows [deletions from the prior Article X are shown by ~~striketrough~~;

insertions shown by double underline]:

§ 212-64 Eligible ~~areas~~ land; modification.

Any ~~Property Parcel~~ located within the Industrial Zone which is the subject of a conditionally or finally approved land development plan for which a building permit has not been issued as of the effective date of this Ordinance, or any property approved for enrollment under the procedures of § 212-67.C of this Chapter, shall be eligible for tax exemption under this article, ~~as provided on the Township Zoning Map, shall be the property within the Township which is eligible for tax exemption under this article~~ (“eligible area land”). Any enrolled parcel shall continue to be eligible for tax exemption under this article until the end of each property’s individual exemption schedule, at which time said eligibility will terminate. Additional properties within the Industrial Zone may be added to the program as eligible land from time to time by resolution of the Board of Supervisors, subject to the terms of this article. In the event the Township desires to modify the eligible ~~area~~ land, the Township Board of Supervisors shall conduct a hearing pursuant to 72 P.S. § 4725(a) for the purposes of modifying the boundaries of the ~~eligible~~ area(s) which are eligible for tax exemption under this article.

SECTION 3. Section 212-65 of the Code [**Exemption**] is hereby re-adopted and amended as follows [~~deletions from the prior Article X are shown by strikethrough~~; insertions shown by double underline]:

§ 212-65 Exemption.

- A. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of improvements in accordance with the exemption schedule established by this article.
- B. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this article and for which a separate assessment has been made by the ~~Board of Assessment Appeals~~ York County Assessment and Tax Claim Office, or upon the completion of any appeals from such assessment as provided by law. Notwithstanding anything contained herein to the contrary, once an improvement is made to an Enrolled Parcel of land ~~(which parcel of land has a tax identification number issued by the assessment office) for which an exemption request has been made under this article and which request has been approved/granted~~, all subsequent improvements to such Enrolled Parcel of land for which another exemption has been requested ~~{(regardless of whether the additional improvement(s) have been issued a separate tax identification number for assessment/real estate tax purposes)}~~, if approved/granted, shall be placed on the then same exemption schedule year ~~{(if any exemption year(s) remain)}~~; and if no exemption year(s) remain, then such request shall not be approved/granted, and such improvement(s) shall not receive any tax exemption ~~as the original improvements for which an exemption request was made and approved/granted under this article.~~

SECTION 4. Section 212-66 of the Code [Exemption schedule] is hereby re-adopted and amended as follows [deletions from the prior Article X are shown by ~~strike through~~; insertions shown by double underline]:

§ 212-66 Exemption schedule.

A. The schedule of real estate taxes to be exempted shall be in accordance with the below portion of improvements to be exempted each year:

Length (Year)	Portion
1	90%
2	80%
3	70%
4	60%
5	50%
6	40%
7	30%
8	20%
9	10%
10	0%

B. Any tax exemption granted under this article shall take effect in the first full tax year of the Township immediately following the tax year in which the eligible new construction or improvement(s) is or are completed. In the interim between application and approval for the LERTA program and completion of construction or the improvement, no tax exemption shall be afforded to the applicant/taxpayer. Prior to admission to the LERTA program as described above and regardless if an application is pending, the Township will issue a Township tax bill based on full assessment value of the parcel. In addition, the Township may issue an interim Township tax bill ~~[(based on full assessment value of the parcel following completion of the exemption eligible improvement(s))]~~ for any partial tax year prior to the first full tax year of the Township when the exemption takes effect.

~~C. Failure to pay Township real estate taxes in full for the LERTA-enrolled parcel by December 31 of the year in which such Township taxes are levied will result in such parcel being immediately removed from the LERTA program without further action of the Township.~~

~~D. Any appeal on the assessed value of the LERTA parcel during the term of the LERTA exemption schedule shall result in such LERTA parcel being immediately removed from the LERTA program without further action of the Township.~~

~~E~~C. If an ~~e~~Eligible ~~p~~Parcel is granted a tax exemption pursuant to this article, the exempted improvements on such parcel shall not, during the exemption period, be considered as a factor in assessing other properties.

~~F~~D. The exemption from taxes granted under this article and the LERTA program shall be upon the ~~property~~Parcel, and shall not terminate upon the sale or exchange of the ~~property~~Parcel.

E. The following will result in the Enrolled Parcel being immediately removed from the LERTA program:

- (1) Filing of any appeal on the assessed value of the Enrolled Parcel during the term of the LERTA exemption schedule.
- (2) Failure to pay Township real estate taxes in full for the Enrolled Parcel by December 31 of the year in which such Township taxes are levied.
- (3) Failure of the applicant and its contractors, employees, agents, tenants, successors and assigns to adhere to all ordinances and regulations of the Township applicable to the Enrolled Parcel, including without limitation, Chapters 67 [Burning], 75 [Construction Codes, Uniform], 91 [Dumping and Littering], 103 [Fire Prevention and Safety], 137 [Noise], 199 [Stormwater Management], 203 [Streets, Sidewalks and Curbs], 208 [Subdivision and Land Development] and 243 [Weeds, Grass and Other Vegetation of Excessive Height], and 255 [Zoning] of the Code, and the zoning performance standards contained in § 255-40 of the Code, which results in a conviction or judgment for violation; provided however that if the conviction or judgment is overturned on appeal, the applicant shall be refunded the amount of taxes paid in excess of the amount that would have been paid if the enrolled parcel had not been removed.
- (4) A violation of any subdivision plan, land development plan, stormwater management plan, or similar plan for the Enrolled Parcel which results in a conviction or judgment for said violation; provided however that if the conviction or judgment is overturned on appeal, the applicant shall be refunded the amount of taxes paid in excess of the amount that would have been paid if the enrolled parcel had not been removed.
- (5) A material breach of any agreements related to the Enrolled Parcel entered into by the applicant or its successors or assigns with the Township following any notice, cure, or grace periods provided for in any such agreement.
- (6) Failure to comply with any building, occupancy, stormwater, driveway, highway occupancy, or similar permits for the enrolled parcel following written notice and a 30-day cure period.

(7) Failure to pay any fees owed to the Township, if not cured within 30 days' notice thereof, unless disputed in good faith in writing during such cure period, in which case any undisputed amounts shall still be paid when due.

(8) Failure to comply with the terms of any conditional LERTA agreement related to the enrolled parcel shall result in immediate removal from the LERTA program.

SECTION 5. Section 212-67 of the Code [Program enrollment procedure] is hereby re-adopted and amended as follows [deletions from the prior Article X are shown by strikethrough; insertions shown by double underline]:

§ 212-67 Program enrollment procedure.

A. Any applicant desiring to enroll in the LERTA program must own or have an equitable interest in the property located in the Eligible Area and sought for tax exemption.

B. Any person or business desiring enrollment and tax exemption under the LERTA program shall complete and file a Township prescribed LERTA application, which can be obtained from the Township office. The fully executed application shall be submitted to and filed with the Township office prior to issuance of a building permit for the improvement, or as otherwise provided for in 72 P.S. § 4725(a). The Township will forward copies of the completed application to the York County Assessment and Tax Claim Office, the Township tax collector, the Northeastern School District, and the applicant.

(1) The LERTA application filed with the Township shall be accompanied by an application fee in an amount set by the Township by resolution, as may be adjusted from time to time. Such application shall be considered incomplete, and no action shall be taken on the application, until such fee is paid.

C. Applications to enroll new properties in the LERTA program as eligible land will be placed on the agenda for consideration at the next Board of Supervisors meeting, provided the application is submitted and the application fee paid, at least ten (10) days prior to the meeting. If the application is submitted less than ten (10) days in advance of the meeting, or the application fee has not been paid, the application will be considered at the meeting in the month following the submission of the application and payment of the application fee. The applicant shall appear at the scheduled meeting to present the application, and the Board will make a determination as to whether or not to approve the application. The decision to approve the application shall be at the discretion of the Board. In addition to those standards set forth in LERTA, the Board of Supervisors may consider the following factors in deciding whether to approve a LERTA application:

(1) The economic benefits of the proposed improvements and use on the

surrounding community.

- (2) The impact of the proposed improvements and use on the surrounding community, including without limitation, the impact on roads, emergency services and public services.
- (3) The compliance record of the applicant and its affiliated companies with Township ordinances.
- (4) Resident testimony supporting or opposing the application.
- (5) The testimony of any experts called by the applicant or any objectors.
- (6) The advice and opinions of Township staff, engineers, or solicitor.

D. The Board of Supervisors may place conditions on the approval. If the application for admission into the LERTA program is approved with conditions, the applicant shall enter into a Conditional LERTA Agreement with the Township which shall be drafted and approved by the Township Solicitor. If the applicant does not accept the conditions by entering into a Conditional LERTA Agreement within sixty (60) days after the approval with conditions, the applicant will be deemed to have rejected the approval and its application shall be considered withdrawn.

(1) The applicant shall be responsible to pay all review fees incurred by or on behalf of the Township, including, but not limited to, engineering and attorney fees. All such fees shall be paid within sixty (60) days after the approval. Any approval shall be conditional until all such fees shall be paid, and if the applicant fails to pay all fees within that time, the applicant will be deemed to have rejected the approval and its application shall be considered withdrawn.

~~E.~~ After completion of the improvement, the York County Assessment and Tax Claim Office ("Assessor") shall assess separately the improvement and report such assessment to the applicant/taxpayer and the Township, from which the Township will calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this article.

~~F.~~ The Township shall notify the applicant/taxpayer and the Township Tax Collector of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the applicant/taxpayer or the Township as provided by law.

~~G.~~ The cost of the improvement 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 amendment to this article, if any, shall not apply to requests made prior to the adoption of any such amendment.

SECTION 6. Section 212-68 of the Code [Termination date] is hereby re-adopted and amended as follows [deletions from the prior Article X are shown by strikethrough; insertions shown by double underline]:

§ 212-68 Termination date.

~~An application for exemption may be made at any time from the effective date of this article until January 4, 2021, at which time the LERTA program shall expire unless and until reinstated by ordinance or resolution of the Township Board of Supervisors; provided, however, that any users of deteriorated properties which applied for and were granted tax exemptions under any expired provisions shall continue such status under such expired provisions and the terms and schedules set forth thereunder. All qualified applications are eligible for the entire nine-year exemption schedule, subject to the early removal from the LERTA program under § 212-66C and D herein.~~ This article shall remain in effect unless repealed by the Board of Supervisors. The LERTA program, as provided in this article, may be amended or modified by ordinance or resolution of the Township Board of Supervisors.

SECTION 7. Section 212-69 of the Code [Conflict with other provisions] is hereby re-adopted as follows:

§ 212-69 Conflict with other provisions.

Any ordinance or resolution, or part thereof, which conflicts with the provisions herein are hereby repealed; provided, however, that any users of deteriorated properties which applied for and were granted tax exemptions under such repealed provisions shall continue such status under such repealed provisions and the terms and schedules set forth thereunder.

SECTION 8. Severability. In the event any provision, section, sentence, clause or part of this Ordinance shall be held by any Court or Administrative tribunal of competent jurisdiction to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Township that such remainder shall be and shall remain in full force and effect.

SECTION 9. Effective Date. This Ordinance shall be effective five (5) days after enactment.

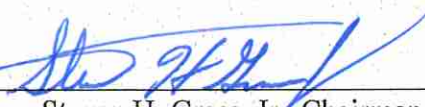
ORDAINED AND ENACTED this 12th day of April, 2022.

ATTEST:

**EAST MANCHESTER TOWNSHIP
BOARD OF SUPERVISORS**



Kristie Masemer, Secretary

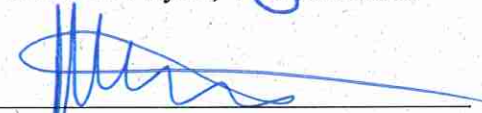
By: 

Steven H. Gross, Jr., Chairman

By: 

David L. Naylor, Vice-Chairman

(SEAL)

By: 

Darryl L. Albright, Supervisor

Article X
Local Economic Revitalization Tax Assistance Program

[Adopted _____ by Ord. No. 2022-___]

§ 212-63 Definitions.

The following words and phrases, when used in this article, shall have the following meanings:

DETERIORATED PROPERTY

Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a deteriorating 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, ordinances, or regulations.

ENROLLED PARCEL

A parcel of land (which parcel of land has a tax identification number issued by the York County Assessment and Tax Claim Office) for which an exemption request has been made under this article and which request has been approved/granted.

LERTA; LERTA PROGRAM

The program for real estate tax abatement of improvements pursuant to the Local Economic Revitalization Tax Assistance Act, Act of December 1, 1977, P.L. 237, No. 76, as amended, 72 P.S. §4722 et seq.

PARCEL

A parcel of land or property which has a tax identification number issued by the York County Assessment and Tax Claim Office.

IMPROVEMENT

Any 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.

§ 212-64 Eligible areas land; modification.

Any ~~Property Parcel~~ located within the Industrial Zone which is the subject of a conditionally or finally approved land development plan for which a building permit has not been issued as of the effective date of this Ordinance, or any property approved for enrollment under the procedures of § 212-67.C of this Chapter, shall be eligible for tax exemption under this article, ~~as provided on the Township Zoning Map, shall be the property within the Township which is eligible for tax exemption under this article~~ (“eligible area land”). Any enrolled parcel shall continue to be eligible for tax exemption under this article until the end of each property’s individual exemption schedule, at which time said eligibility will terminate. Additional properties within the Industrial Zone may be added to the program as eligible land from time to time by resolution of the Board of Supervisors, subject to the terms of this article. In the event the Township desires to modify the eligible area land, the Township Board of Supervisors shall conduct a hearing pursuant to 72 P.S. § 4725(a) for the purposes of modifying the boundaries of the eligible area(s) which are eligible for tax exemption under this article.

§ 212-65 Exemption.

- A. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of improvements in accordance with the exemption schedule established by this article.

B. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this article and for which a separate assessment has been made by the ~~Board of Assessment Appeals~~ York County Assessment and Tax Claim Office, or upon the completion of any appeals from such assessment. Notwithstanding anything contained herein to the contrary, once an improvement is made to an Enrolled Parcel of land (which parcel of land has a tax identification number issued by the assessment office) for which an exemption request has been made under this article and which request has been approved/granted, all subsequent improvements to such Enrolled Parcel of land for which another exemption has been requested ~~[(regardless of whether the additional improvement(s) have been issued a separate tax identification number for assessment/real estate tax purposes)]~~, if approved/granted, shall be placed on the then same exemption schedule year ~~[(if any exemption year(s) remain)]~~; and if no exemption year(s) remain, then such request shall not be approved/granted, and such improvement(s) shall not receive any tax exemption ~~as the original improvements for which an exemption request was made and approved/granted under this article.~~

§ 212-66 **Exemption schedule.**

A. The schedule of real estate taxes to be exempted shall be in accordance with the below portion of improvements to be exempted each year:

Length (Year)	Portion
1	90%
2	80%
3	70%
4	60%
5	50%
6	40%
7	30%
8	20%
9	10%
10	0%

B. ~~Any~~ Any tax exemption granted under this article shall take effect in the first full tax year of the Township immediately following the tax year in which the eligible new construction or improvement(s) is or are completed. In the interim between application and approval for the LERTA program and completion of construction or the improvement, no tax exemption shall be afforded to the applicant/taxpayer. Prior to admission to the LERTA program as described above and regardless if an application is pending, the Township will issue a Township tax bill based on full assessment value of the parcel. In addition, the Township may issue an interim Township tax bill ~~[(based on full assessment value of the parcel following completion of the exemption eligible improvement(s))]~~ for any partial tax year prior to the first full tax year of the Township when the exemption takes effect.

~~C. Failure to pay Township real estate taxes in full for the LERTA enrolled parcel by December 31 of the year in which such Township taxes are levied will result in such parcel being immediately removed from the LERTA program without further action of the Township.~~

~~D. Any appeal on the assessed value of the LERTA parcel during the term of the LERTA exemption schedule shall result in such LERTA parcel being immediately removed from the LERTA program without further action of the Township.~~

~~E.C.~~ E.C. If an eEligible pParcel is granted a tax exemption pursuant to this article, the exempted improvements on such parcel shall not, during the exemption period, be considered as a factor in assessing other properties.

~~FD.~~ The exemption from taxes granted under this article and the LERTA program shall be upon the ~~property~~Parcel, and shall not terminate upon the sale or exchange of the ~~property~~Parcel.

E. The following will result in the Enrolled Parcel being immediately removed from the LERTA program:

- (1) Filing of any appeal on the assessed value of the Enrolled Parcel during the term of the LERTA exemption schedule.
- (2) Failure to pay Township real estate taxes in full for the Enrolled Parcel by December 31 of the year in which such Township taxes are levied.
- (3) Failure of the applicant and its contractors, employees, agents, tenants, successors and assigns to adhere to all ordinances and regulations of the Township applicable to the Enrolled Parcel, including without limitation, Chapters 67 [Burning], 75 [Construction Codes, Uniform], 91 [Dumping and Littering], 103 [Fire Prevention and Safety], 137 [Noise], 199 [Stormwater Management], 203 [Streets, Sidewalks and Curbs], 208 [Subdivision and Land Development] and 243 [Weeds, Grass and Other Vegetation of Excessive Height], and 255 [Zoning] of the Code, and the zoning performance standards contained in § 255-40 of the Code, which results in a conviction or judgment for violation; provided however that if the conviction or judgment is overturned on appeal, the applicant shall be refunded the amount of taxes paid in excess of the amount that would have been paid if the enrolled parcel had not been removed.
- (4) A violation of any subdivision plan, land development plan, stormwater management plan, or similar plan for the Enrolled Parcel which results in a conviction or judgment for said violation; provided however that if the conviction or judgment is overturned on appeal, the applicant shall be refunded the amount of taxes paid in excess of the amount that would have been paid if the enrolled parcel had not been removed.
- (5) A material breach of any agreements related to the Enrolled Parcel entered into by the applicant or its successors or assigns with the Township following any notice, cure, or grace periods provided for in any such agreement.
- (6) Failure to comply with any building, occupancy, stormwater, driveway, highway occupancy, or similar permits for the enrolled parcel following written notice and a 30-day cure period.
- (7) Failure to pay any fees owed to the Township, if not cured within 30 days' notice thereof, unless disputed in good faith in writing during such cure period, in which case any undisputed amounts shall still be paid when due.
- (8) Failure to comply with the terms of any conditional LERTA agreement related to the enrolled parcel shall result in immediate removal from the LERTA program.

§ 212-67 Program enrollment procedure.

- A. Any applicant desiring to enroll in the LERTA program must own or have an equitable interest in the property located in the Eligible Area and sought for tax exemption.
- B. Any person or business desiring enrollment and tax exemption under the LERTA program shall complete and file a Township prescribed LERTA application, which can be obtained from the Township office. The fully executed application shall be submitted to and filed with the Township office prior to issuance of a building permit for the improvement, or as otherwise provided for in 72 P.S. § 4725(a). The Township will forward copies of the completed application to the York County Assessment and Tax Claim Office, the Township tax collector, the Northeastern School District, and the applicant.

- (1) The LERTA application filed with the Township shall be accompanied by an application fee in an amount set by the Township by resolution, as may be adjusted from time to time. Such application shall be considered incomplete, and no action shall be taken on the application, until such fee is paid.

C. Applications to enroll new properties in the LERTA program as eligible land will be placed on the agenda for consideration at the next Board of Supervisors meeting, provided the application is submitted and the application fee paid, at least ten (10) days prior to the meeting. If the application is submitted less than ten (10) days in advance of the meeting, or the application fee has not been paid, the application will be considered at the meeting in the month following the submission of the application and payment of the application fee. The applicant shall appear at the scheduled meeting to present the application, and the Board will make a determination as to whether or not to approve the application. The decision to approve the application shall be at the discretion of the Board. In addition to those standards set forth in LERTA, the Board of Supervisors may consider the following factors in deciding whether to approve a LERTA application:

- (1) The economic benefits of the proposed improvements and use on the surrounding community.
- (2) The impact of the proposed improvements and use on the surrounding community, including without limitation, the impact on roads, emergency services and public services.
- (3) The compliance record of the applicant and its affiliated companies with Township ordinances.
- (4) Resident testimony supporting or opposing the application.
- (5) The testimony of any experts called by the applicant or any objectors.
- (6) The advice and opinions of Township staff, engineers, or solicitor.

D. The Board of Supervisors may place conditions on the approval. If the application for admission into the LERTA program is approved with conditions, the applicant shall enter into a Conditional LERTA Agreement with the Township which shall be drafted and approved by the Township Solicitor. If the applicant does not accept the conditions by entering into a Conditional LERTA Agreement within sixty (60) days after the approval with conditions, the applicant will be deemed to have rejected the approval and its application shall be considered withdrawn.

- (1) The applicant shall be responsible to pay all review fees incurred by or on behalf of the Township, including, but not limited to, engineering and attorney fees. All such fees shall be paid within sixty (60) days after the approval. Any approval shall be conditional until all such fees shall be paid, and if the applicant fails to pay all fees within that time, the applicant will be deemed to have rejected the approval and its application shall be considered withdrawn.

EE. After completion of the improvement, the York County Assessment Office ("Assessor") shall assess separately the improvement and report such assessment to the applicant/taxpayer and the Township, from which the Township will calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this article.

DE. The Township shall notify the applicant/taxpayer and the Township Tax Collector of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the applicant/taxpayer or the Township as provided by law.

~~EG.~~ The cost of the improvement 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 amendment to this article, if any, shall not apply to requests made prior to the adoption of any such amendment.

§ 212-68 Termination date.

~~An application for exemption may be made at any time from the effective date of this article until January 4, 2021, at which time the LERTA program shall expire unless and until reinstated by ordinance or resolution of the Township Board of Supervisors; provided, however, that any users of deteriorated properties which applied for and were granted tax exemptions under any expired provisions shall continue such status under such expired provisions and the terms and schedules set forth thereunder. All qualified applications are eligible for the entire nine year exemption schedule, subject to the early removal from the LERTA program under § 212-66C and D herein. This article shall remain in effect unless repealed by the Board of Supervisors.~~ The LERTA program, as provided in this article, may be amended or modified by ordinance or resolution of the Township Board of Supervisors.

§ 212-69 Conflict with other provisions.

Any ordinance or resolution, or part thereof, which conflicts with the provisions herein are hereby repealed; provided, however, that any users of deteriorated properties which applied for and were granted tax exemptions under such repealed provisions shall continue such status under such repealed provisions and the terms and schedules set forth thereunder.