

**RUSH TOWNSHIP SCHUYLKILL COUNTY
RESOLUTION NO. 2005- 10**

**A RESOLUTION ESTABLISHING A DISTRICT UNDER THE
“LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE
ACT” AND SETTING THE BOUNDARIES AND EXEMPTION
SCHEDULE THEREFORE**

WHEREAS, The General Assembly of the Commonwealth of Pennsylvania has acted to implement Article VIII, Section 2(b) (iii) of the Constitution of Pennsylvania which authorizes the General Assembly to “establish standards and qualifications by which local taxing authorities may make uniform special tax provisions applicable to a taxpayer for a limited period of time to encourage improvements of deteriorated property or areas by an individual, association, or corporation” ... and

WHEREAS, on December 1, 1977, the Governor of Pennsylvania signed into legislation Act. No. 76, commonly known as the “Local Economic Revitalization Tax Assistance Act”, herein cited as “the Act,”

WHEREAS, the Township of Rush recognizes the need to encourage the improvement, reconstruction and physical expansion of deteriorating business, commercial and industrial properties in Rush Township,

NOW, THEREFORE, BE IT RESOLVED, that the Township of Rush as a local taxing authority, agrees to cooperate with the Tamaqua Area School District and the County of Schuylkill, which also desires to implement the Local Economic Revitalization Tax Assistance Act, and

1. That the boundaries of Rush Township are hereby affixed as the boundaries of a deteriorated area and all industrial, commercial and other business property located therein shall be considered eligible for the purpose of said Act.
2. The following schedule of tax exemptions, with respect to improvement of deteriorated property as provided in said Act, is hereby adopted with the exemption to be granted on the increase in assessment attributable to the actual cost of improvements, regardless of dollar amount:

IMPROVEMENT EXEMPTION SCHEDULE

<u>Year</u>	<u>Percent of Deduction On Improvements</u>	<u>Percent of Tax Collected On Increased Assessment</u>
1	80%	20%
2	80%	20%
3	70%	30%
4	70%	30%
5	60%	40%
6	60%	40%
7	50%	50%
8	40%	60%

3. This resolution is contingent upon and shall become effective if and only if the County of Schuylkill and the Tamaqua Area School District adopt a substantially similar resolution, setting forth the identical boundaries and exemption schedule.

4. This resolution is also contingent upon the execution of an Improvements Agreement between the Township and the Developer of certain lands described in a map designated at Rush Township Number 194A/198 recorded in Schuylkill County Map Book 49 page 15.

This Resolution is adopted this 21st day of June, 2005.

Mary Gello
Attest: Secretary

Frank Gallet
Chairman

William J. Smolczyk

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