CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 9th of August 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of September 2025

AN ORDINANCE

6511

AN ORDINANCE REPEALING AND REENACTING PART THREE, TITLE SEVEN, ARTICLE 353 ("INDUSTRIAL AND COMMERCIAL") OF THE CODIFIED ORDINANCES OF THE CITY OF WILLIAMSPORT, LYCOMING COUNTY, PENNSYLVANIA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLIAMSPORT that Part Three, Title Seven, Article 353 ("Industrial and Commercial"), of the Codified Ordinances of the City of Williamsport is hereby repealed and reenacted as follows:

TITLE SEVEN: PROPERTY TAX ABATEMENT

ARTICLE 353: INDUSTRIAL AND COMMERCIAL

Section

353.01 Definitions.

353.02 Exemption amounts, limitations, and termination.

353.03 Exemption schedule.

353.04 Retained exemption.

353.05 Notice to taxpayers.

353.06 Procedure for exemption.

353.07 Termination.

353.08 Rules and regulations.

353.09 Severability.

353.10 Reserved.

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1898-25

SESSION OF 2025

Approved on first reading
This day 4th of Aug 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

353.11 Appeal procedure.

353.12 Effective date.

AN ORDINANCE
6571

Statutory reference:

Local Economic Revitalization Tax Assistance Law, see 72 P.S. §§ 4722 et seq.

§ 353.01 DEFINITIONS.

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

DETERIORATED PROPERTY (COMMERCIAL). Any industrial, commercial or other business related property owned by an individual, association or corporation, and located in one of the following federally designated zones:

(1) LERTA Zone #1, identified in the City of Williamsport 2010 Census as Census Tract 9, which is bounded by the western most boundary of the city on the west, Trenton Ave. to Wayne Ave. to West Fourth St. on the north, Lycoming Creek on the east and the Susquehanna River on the south to the point of beginning;

(2) LERTA Zone #2, which is identified in the City of Williamsport 2010 Census as Census Tract 4, which is bounded by Maynard St. to West Fourth St. to Third Ave. on the west, Rural Ave. on the north, Hepburn St. to Edwin St. to Elmira St. on the east and West Third St. on the south to the point of beginning; excepting therefrom the following area: beginning at the comer of Rose St. and Vine Ave. south to the MH Zoning District, east along the MH Zoning District to Park St., north along Park St. to First St.; east to Maynard St., north on Maynard St. to Third St., west on Third St. to Park St., north on Park St. to Vine Ave., west on Vine Ave. to Rose St. the point of beginning. LERTA Zone #2 shall include the east side of Maynard St. from First St. south to Route Interstate 180;

(3) LERTA Zone #3, identified in the City of Williamsport 2010 Census as Census Tract 6, which is bounded by Hepburn St. to West Third St. to Elmira St. to Edwin St. to Hepburn St. to Little League Blvd. to Mulberry St. to East Fourth St. to Penn St. on the west, Sheridan

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 7th of Aug 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

AN ORDINANCE

6511

St. on the north, Catherine St. on the east, and by the Susquehanna River to Market St. to Route Interstate 180 on the south to the point of beginning.

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.

LERTA APPEAL BOARD. The City Council of the City of Williamsport shall serve as the LERTA Appeal Board unless a separate LERTA Appeal Board is appointed by the City Council of the City of Williamsport, as provided by law.

LOCAL TAXING AUTHORITY. The City of Williamsport, the Williamsport Area School District, the County of Lycoming or any other governmental entity having the authority to levy real property taxes within the City of Williamsport.

(Ord. 5742, approved 2-19-1998; Ord. 6297, passed 3-17-2016; Ord. 6348, passed 11-20-2018; Ord. 6459, passed 7-20-2023)

§ 353.02 EXEMPTION AMOUNTS, LIMITATIONS, AND TERMINATION.

(a) The amount to be exempted shall be limited to that portion of the additional assessment attributable to the actual cost of improvements to a property defined as a "deteriorated property" under § 353.01, and for which an exemption has been requested and approved.

(b) The exemption shall be limited to that improvement for which an exemption has been requested and approved in the manner set forth below and for which a separate assessment has been requested and made by the Lycoming County Board of Assessment Appeals. No tax exemption shall be granted if the property as completed does not comply

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 4th of Aug 2025.

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

AN ORDINANCE

6511

with the minimum standards of the Housing and Building Codes of the City of Williamsport.

(c) In any case after the effective date of this section, where deteriorated property (commercial) is damaged, destroyed or demolished by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of such damage, destruction or demolition, the exemption from real property taxation authorized by this article shall be limited to that portion of new assessment attributable to the actual cost of improvements that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property.

(d) No property shall be entitled to a tax exemption as herein provided unless the necessary and proper permits prior to improving the property have been applied for and obtained.

(e) No tax exemption shall be granted if the improvements as completed do not comply with all articles, rules, regulations, statutes and other applicable laws.

(f) No property shall be entitled to a tax exemption as herein provided unless the property and taxpayer applying for exemption are in compliance with all applicable tax levies.

(Ord. 5742, approved 2-19-1998)

§ 353.03 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:

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1818-25

SESSION OF 2025

Approved on first reading
This day 7th of Aug 20 25

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 20 25

AN ORDINANCE
6511

Length	Portion (%)
Year 1 - 2	100%
Year 3 - 4	75%
Year 5 - 6	50%
Year 7	25%

After the seventh year, the exemption shall terminate.

(b) The exemption for taxes granted under this article shall be upon the property and shall not terminate upon the sale or exchange of the property.

(Ord. 5742, approved 2-19-1998; Ord. 5779, approved 5-13-1999; Ord. 5854, approved 9-13-2001; Ord. 6151, approved 11-12-2009; Ord. 6459, passed 7-20-2023)

§ 353.04 RETAINED EXEMPTION.

The passage of this article, and exemptions approved thereunder, shall not serve to affect in any way the exemption of taxes for properties approved for tax abatement under prior schedules. Properties approved for tax abatement under the schedules below shall continue to follow such schedules.

(a) Ten-year schedule. (Adopted 2023).

Length (Year)	Portion (%)
First	100

CITY OF WILLIAMSPORT, PA

FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading

This day.....of.....20.....

Members of City Council:

YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading

This day 4th of Sept 20 25

AN ORDINANCE

6511

Second	90
Third	80
Fourth	70
Fifth	60
Sixth	50
Seventh	40
Eight	30
Ninth	20
Tenth	10

After the tenth year, the exemption shall terminate.

(g) Seven-year schedule. (Adopted 2016).

Length (Year)	Portion (%)
First	100%
Second	100%
Third	75%
Fourth	75%
Fifth	50%
Sixth	50%
Seventh	25%

After the seventh year, the exemption shall terminate.

(Ord. 5742, approved 2-19-1998; Ord. 5779, approved 5-13-1999; Ord. 5854, approved 9-13-2001; Ord. 6151, approved 11-12-2009; Ord. 6297, passed 3-17-2016; Ord. 6348, passed 11-20-2018; Ord. 6459, passed 7-20-2023)

§ 353.05 NOTICE TO TAXPAYERS.

There shall be placed of the form application for building, zoning and alteration permits, or by separate document, the following:

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 1st of Aug 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

AN ORDINANCE 6511

NOTICE TO TAXPAYERS

Under the provisions of Article 353 of the City's Codified Ordinances you may be entitled to a property tax exemption on your contemplated alteration or new construction. An application for exemption may be secured from the Department of Community and Economic Development, and must be filed within 30 days of securing a building permit.

(Ord. 5742, approved 2-19-1998; Ord. 6151, approved 11-12-2009; Ord. 6297, passed 3-17-2016; Ord. 6348, passed 11-20-2018; Ord. 6493, passed 2-27-2025)

§ 353.06 PROCEDURE FOR EXEMPTIONS.

(a) Within 30 days of securing the building permit for which an exemption will be requested, or if no building permit is required, within 30 days of the commencement of construction, the taxpayer shall make formal application for exemption to the City's Department of Community and Economic Development.

(b) The Taxpayer shall pay an application fee of $500 to defray the administrative costs of the program, due at the time the application is submitted.

(c) Requests for exemption shall be made in writing, on an application form to be furnished by the City's Department of Community and Economic Development.

(d) A copy of the request for exemption shall be forwarded to the City's Director of Finance, the City Tax Collector, and the Lycoming County Board of Assessment. A copy of the request for exemption shall also be forwarded to the Lycoming County and Williamsport Area School District taxing authorities, each of whom shall have ten days to review the application and provide any objections or relevant information to the City's Department of Community and Economic Development.

(e) The Director of the City's Department of Community and Economic Development shall, after 10 days and within 30 days of receipt of the request for exemption, make a

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1848-25

SESSION OF 2025

Approved on first reading
This day 7th of August 20 25

Members of City Council:
YODER, BEITER, ALLISON, MIELE MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 20 25

AN ORDINANCE 6511

determination in writing of whether the taxpayer is eligible in whole or in part for an exemption. A copy of this determination shall be forwarded to the taxpayer, the City Tax Collector, the Lycoming County Board of Assessment, and each of the local taxing authorities that have current LERTA resolutions or ordinances in effect.

(f) Upon completion of the new construction or improvement, the Lycoming County Board of Assessment shall assess the new construction or improvements separately for the purpose of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this article.

(g) The Lycoming County Board of Assessment shall notify the City, the taxpayer, and any other participating Local Taxing Authority of the reassessment and amounts to the assessment eligible for exemption. The Treasurer is authorized to make refunds, if applicable, 30 days after the Board has notified the Treasurer of its separate assessment upon which an exemption is granted and no appeals have been timely filed.

(h) The taxpayer or any Local Taxing Authority may appeal the determination of eligibility or the assessment eligible for exemption under the provisions of Section 353.11.

(i) In the event that the taxpayer shall receive, by whatever means, a changed assessment, with regard to part or all of their property which is currently the subject of the tax exemption provided in this article, such change in assessment shall be applied proportionately to the portion of the assessed value which is subject to a tax exemption and the portion of the assessed value which is not subject to a tax exemption, and shall result in a change of the tax exemption which was initially granted for purposes of the number of exemption years still remaining on the exemption schedule. This recalculation shall not apply to increased assessments as a result of new construction or improvements on said property.

(j) The exemption from real estate taxes authorized by this article shall terminate irrevocably upon default in the payment in full of non-exempt real estate taxes, together with accrued penalties and/or interest, due to be paid upon the deteriorated property exempted by December 31 of the year the taxes become due. The tax collector shall notify the Assessment Agency of any such default.

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 4th of Aug 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

AN ORDINANCE
6511

(Ord. 5742, approved 2-19-1998; Ord. 6151, approved 11-12-2009)

§ 353.07 TERMINATION.

(a) Unless otherwise repealed by Council, this article shall terminate on 12-31-2026. No later than October 1 annually, the Mayor shall submit a written report to Council which shall inform the Council as to how this article has been administered, the effects of this article on the community and include any suggestions or recommendations for this article's reenactment, modification or repeal.

(b) Nothing contained herein shall act to prohibit Council from enacting a similar ordinance after 12-31-2026.

(Ord. 5742, approved 2-19-1998; Ord. 5779, approved 5-13-1999; Ord. 5854, approved 9-13-2001; Ord. 5979, approved 12-23-2004; Ord. 6077, approved 9-20-2007; Ord. 6151, approved 11-12-2009; Ord. 6297, passed 3-17-2016; Ord. 6348, passed 11-20-2018; Ord. 6459, passed 7-20-2023; Ord. 6493, passed 2-27-2025)

§ 353.08 RULES AND REGULATIONS.

(a) The Director of the Department of Community and Economic Development is hereby authorized to prepare, promulgate and enforce rules and regulations made pursuant to the provisions of this article, unless modified, revoked or repealed by Council.

(b) A copy of said rules and regulations shall be filed with the City Clerk at least 20 days prior to their becoming effective.

(Ord. 5742, approved 2-19-1998)

§ 353.09 SEVERABILITY.

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 7th of Aug 20 25

Members of City Council:
YODER, BEITER, ALLISON, MIELE
MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 20 25

AN ORDINANCE

6511

(a) The provisions of this article 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.

(b) It is hereby declared to be the intent of Council that this article would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included.

(Ord. 5742, approved 2-19-1998)

§ 353.10 RESERVED.

§ 353.11 APPEAL PROCEDURE.

(a) The taxpayer, or any Local Taxing Authority, may appeal the determination of eligibility or the assessment eligible for exemption to the LERTA Appeal Board within 30 days of the date of the determination notice.

(b) All appeals shall be made in writing and delivered to the Director of the City's Department of Community and Economic Development and the City Clerk.

(c) The Director shall notify the members of the LERTA Appeal Board, the City Tax Collector, the Director of Finance, the Lycoming County Board of Assessment, and each participating Local Taxing Authority of the pending appeal.

(d) The Director of Economic and Community Development shall notify all parties of the date, time and place of the appeal at least ten days prior to the date of the hearing.

(e) The LERTA Appeal Board shall issue a decision to all parties within 30 days of the conclusion of the appeals hearing.

(Ord. 5742, approved 2-19-1998; Ord. 6151, approved 11-12-2009)

CITY OF WILLIAMSPORT, PA
FILE OF CITY COUNCIL

BILL No. 1878-25

SESSION OF 2025

Approved on first reading
This day 7th of Aug 2025

Members of City Council:
YODER, BEITER, ALLISON, MIELE MACKEY, PULIZZI, KATZ

Approved on final reading
This day 4th of Sept 2025

AN ORDINANCE
6511

§ 353.12 EFFECTIVE DATE.

This article shall become effective immediately 20 days after final enactment and remain in effect thereafter from year to year, unless repealed, until December 31, 2026. It shall apply retroactively to January 1, 2025, and shall cover all applications for the exemption sought for buildings or alterations for which a building permit has been obtained in the prior 30 days.

(Ord. 5742, approved 2-19-1998; Ord. 5854, approved 9-13-2001; Ord. 5979, approved 12-23-2004; Ord. 6151, approved 11-12-2009; Ord. 6297, passed 3-17-2016; Ord. 6348, passed 11-20-2018; Ord. 6459, passed 7-20-2023; Ord. 6493, passed 2-27-2025)

Council President

Mayor

City Clerk