

**ORDINANCE NO. 194-KOEZ/Jackson Township**

**AN ORDINANCE AUTHORIZING EXEMPTIONS, DEDUCTIONS, ABATEMENTS, AND CREDITS FOR REAL PROPERTY, EARNED INCOME TAX, NET PROFITS, MERCANTILE, AND BUSINESS PRIVILEGE TAXES WITHIN A SPECIFIC GEOGRAPHIC AREA IN JACKSON TOWNSHIP DESIGNATED AS A PROPOSED KEYSTONE OPPORTUNITY EXPANSION ZONE, ("KOEZ"), IN ORDER TO FOSTER ECONOMIC OPPORTUNITIES, STIMULATE INDUSTRIAL, COMMERCIAL, AND RESIDENTIAL IMPROVEMENTS, AND PREVENT PHYSICAL AND INFRA-STRUCTURE DETERIORATION WITHIN AN AREA OF JACKSON TOWNSHIP, CAMBRIA COUNTY, COMMONWEALTH OF PENNSYLVANIA, UPON CERTAIN TERMS AND CONDITIONS.**

**WHEREAS**, the Jackson Township Supervisors recognize the need to encourage investment in a defined geographical area of Jackson Township, Cambria County, bounded as follows ("Proposed KOEZ"): Parcel No. 34-046. -205.00, that is experiencing distress characterized by one or more of the following: high unemployment, low investment of new capital, blighted conditions, underutilized, obsolete, or abandoned industrial commercial and residential structures, deteriorated tax base; and

**WHEREAS**, the Keystone Opportunity Zone, Keystone Opportunity Expansion Zone, and Keystone Opportunity Improvement Zone Act, (Act of October 6, 1998, P.L. 705, No. 92), as amended, hereinafter referred to as the "Act," authorizes political subdivisions to apply to the Pennsylvania Department of Community and Economic Development, (DCED), for designation of an area within the respective political subdivision as a KOEZ granting exemptions, deductions, abatements, or credits from all local taxes identified in the Act; and

**WHEREAS**, approval of benefits provided in the Act will result in improving the economic, physical, and social conditions within the Proposed KOEZ by stimulating existing businesses employment, creating new employment, and diminishing blight; and

**WHEREAS**, it is expected that increased private and public-sector investors will reverse the disinvestment and conditions of blight within the Proposed KOEZ by the time of its termination; and

**WHEREAS**, the Proposed KOEZ is not less than one (1) acre but not more than two (2) acres in the aggregate; and

**WHEREAS**, the Proposed KOEZ is comprised of a parcel which is deteriorated, underutilized, or unoccupied.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of Jackson Township, that effective as of this date, August 10, 2023, contingent only upon DCED's approval of the application for the proposed new KOEZ, the following provisions shall apply:

1. Real property tax on the Proposed KOEZ is one hundred percent (100%) exempt, in accordance with the provisions and limitations hereinafter set forth, in accordance with the Act, such exemption to begin on January 1, 2024, and to terminate December 31, 2033, (a ten (10) year period).

2. The following shall be exempt, relative to the subject parcel/tract, for the term, and any extension thereof, of the KOEZ:

a. Business gross receipts tax for operations conducted by a Qualified Business within the expansion zone;

b. Business privilege tax and business occupancy tax;

c. Tax on the earned income received by a resident of the expansion zone;

d. Tax on the net profits of a Qualified Business attributable to business activity conducted within the expansion zone;

e. Mercantile tax attributable to business activity by a Qualified Business conducted within the expansion zone; and

f. Sales and use tax for purchases exclusively used and consumed by the Qualified Business in the expansion zone.

Benefits to begin on January 1, 2024, and to end on December 31, 2033, (a ten (10) year period).

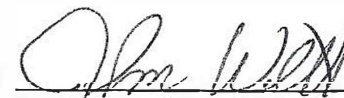
3. The provisions of the Act not herein enumerated shall, nevertheless, be incorporated as part of this Ordinance by reference.

4. This Ordinance shall be effective upon execution, conditioned upon the approval of the application by DCED.

**RESOLVED** or **ORDAINED AND ENACTED** by the Board of Supervisors of Jackson Township, Cambria County, Pennsylvania, this 10th day of August, 2023.


**JACKSON TOWNSHIP**

By:   
Bruce Baker, **Chairman Supervisor**

By:   
John Wallet, Supervisor

By:   
Fred Meier, Supervisor

ATTEST:

  
Diane C. Cooper, Township Secretary