

**MOUNT PLEASANT
BUSINESS DISTRICT
AUTHORITY**

535 WEST MAIN STREET
MOUNT PLEASANT
PENNSYLVANIA
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October 26th, 2015

To: Mount Pleasant Borough Council

From: Mount Pleasant Business District Authority Board of Directors

Re: 2016 TAX ASSESSMENT REVISION

The Mount Pleasant Business District Authority is proposing and presenting the NEW 2016 Mount Pleasant Business District Authority Assessment protocol . We, the members of the Business District Authority Board, are recommending the following changes in the process of business district assessments by this authority.

BDA Tax Assessment CURRENTLY:

As set by the Commonwealth of Pennsylvania under D § 1-432 and re-listed as Section 1.5 of the Mount Pleasant Business District Authority By-laws:

**SECTION 1.5 ASSESSMENT TAXATION PROTOCOL OF THE
MOUNT PLEASANT BUSINESS DISTRICT AUTHORITY**

The Mount Pleasant Business District Authority has been granted and authorized by the Commonwealth of Pennsylvania under D § 1-432 and the Mount Pleasant Borough Council to implement a tax assessment of building and property structures that fall within the Business District Authority and that it is purpose contemplated by this Part, shall include the present areas designated by the Borough Zoning Ordinance [Chapter 27], as that B-1, H-1, H-2, I-1, or E-1 or which are changed to said designations in the future and further that any portion of residential areas which receive a special exemption for the operation of a business shall also fall within the definitions of the business district.

The Mount Pleasant Business District Authority Tax Assessment calculation is as follows for the said applicable properties located within the determined area known as the Mount Pleasant Business District.

a) Mount Pleasant Business District Authority Tax Assessment Calculation:

The individual property assessment value from the county tax office divided by the total property assessment value for the entire area deemed as the business district according to the Commonwealth of Pennsylvania D § 1-432 then multiplied by the Mount Pleasant Business District Authority fiscal budget.

$$\frac{\text{Individual Property Assessment Value}}{\text{B D A Fiscal Budget}} \times \text{Total Property Assessment Value in Business District}$$

$$= \text{Mount Pleasant Business District Authority Tax Assessment}$$

This tax assessment has been the protocol since the establishment of the Mount Pleasant Business District Authority.

(continued)

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Re: 2016 TAX ASSESSMENT REVISION (continued)

The Mount Pleasant Business District Authority is proposing and presenting the NEW 2016 Mount Pleasant Business District Authority Assessment protocol that will:

- Follow the guidelines of the Westmoreland County Tax Assessment protocol
- "Level the playing field" on assessment worth in an individual property owner scale

BDA Tax Assessment REVISION:

Proposing to modify :

b) Mount Pleasant Business District Authority Tax Assessment Calculation:

The individual property assessment value from the county tax office divided by the total property assessment value for the entire area deemed as the business district according to the Commonwealth of Pennsylvania D § 1-432 then multiplied by the Mount Pleasant Business District Authority **set assessment rate of 0.5%**

$$\text{Individual Property Assessment Value} \times \text{BDA standard set rate of 0.5\%} \\ = \text{Mount Pleasant Business District Authority Tax Assessment}$$

This new calculation eliminates the Mount Pleasant Business Fiscal Budget being included in the assessment of the business district occupants. The Business District Authority assessment rate of 0.5% is in line with other local taxing authorities for the Commonwealth of Pennsylvania.

With this NEW ASSESSMENT calculation, all the business district property owners will be assessed the same method based on the assessment of their property and the rate established by this authority. There is no change of individuals responsible to this taxing authority; property owners in the established and designated by the Borough Zoning Ordinance [Chapter 27], of zone B-1, H-1, H-2, I-1, or E-1 will still incur a business district authority assessment. Property owners within these zones are more than welcome to revisit their assessment of taxes by having their building reassessed by the Westmoreland County tax assessment offices.

The Mount Pleasant Business District Authority has set the assessment rate for 2016 at a 0.5% of the assessed value of the properties in the appropriate zones. It is the reserved right of the Mount Pleasant Business District Authority to adjust this assessment rate in future fiscal years by 1) means of changing the assessment rate value (increase/decrease) or 2) changing the rate of assessment per zone according to the Borough Zoning Ordinance [Chapter 27].

Changing to this new assessment process for the 2016 fiscal year will **LOWER** all individual property owners subject to the BDA assessment tax. This "**tax relief**" comes at a critical time with the economic challenges and the future construction project slated for the Mount Pleasant Borough.

In closing, we, the members of the Mount Pleasant Business District Authority Board, are requesting that Borough Council review and accept this new assessment proposal to be implemented for the 2016 fiscal year.

If you have any questions or comments, please feel free to contact me directly.

Cordially,



Edward L. Christofano
Mount Pleasant Business District Authority Board - President