

Legislation Text

File #: 120416, **Version:** 0

Amending Chapter 19-3200, entitled “Keystone Opportunity Zone, Economic Development District, and Strategic Development Area,” by providing for additional properties to be added to certain zones; and by providing for extensions of the term of benefits for certain properties; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-3200 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-3200.

KEYSTONE OPPORTUNITY ZONE, ECONOMIC DEVELOPMENT DISTRICT, AND STRATEGIC DEVELOPMENT AREA

§ 19-3201. Designation of Zone.

(1) The areas of the City generally known as follows, and more fully defined in Section 2 of the ordinance enacting this Chapter, shall collectively be designated as the Philadelphia Keystone Opportunity Zone:

* * *

(k) West Parkside Industrial Park. *Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the West Parkside Industrial Park Subzone shall also include the following parcels:*

(.1) 4804-48 Parkside Avenue (OPA No. 78-3-382801);

(.2) 4862-70 Parkside Avenue (SEPTA Turnaround) (OPA No. 52-1-090311).

* * *

(2) The areas of the City generally known as follows, and more fully defined in Section 2 of the ordinance enacting this subsection, shall each separately be designated a Philadelphia Keystone Opportunity Expansion Subzone, and shall collectively be designated as the Philadelphia Keystone Opportunity Expansion Zone:

* * *

(c) Central Delaware River Subzone. *Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the Central Delaware River Subzone shall also include the following parcels:*

(.1) *Those parcels generally located at 601 North Christopher Columbus Boulevard with deed numbers 004N03-0015, 004N03-0018 and 004N03-019 (all as assigned by the Department of Records); referred to as Pier 27N and Pier 27½ N.*

* * *

(f) West Philadelphia Subzone. *Effective upon approval from DCED (anticipated in early 2009), in addition to the properties referenced above, the West Philadelphia Subzone shall also include the following parcels:*

* * *

Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the West Philadelphia

Subzone shall further include the following parcel:

(.7) 4101-23 Market Street (OPA No. 88-2-675105)

(g) Upper Schuylkill River Subzone. Effective upon approval from DCED (anticipated in early 2009), in addition to the properties referenced above, the Upper Schuylkill River Subzone shall also include the following parcels:

* * *

Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the Upper Schuylkill River Subzone shall further include the following parcels:

(.3) 1800-78 North 29th Street (OPA No. 88-4-460575)

(.4) 2901-31 West Montgomery (OPA No. 88-4-346945)

(h) Lower Schuylkill River Subzone. Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the Lower Schuylkill River Subzone shall also include the following parcels:

(.1) 2731 South 58th Street (OPA No. 88-4-156550)

(.2) 2751 South 58th Street (OPA No. 88-4-159001)

(.3) 5736 Eastwick Avenue (OPA No. 88-4-159000)

(3) The areas of the City generally known as follows, and more specifically defined in Section 4 of the ordinance enacting this subsection, shall each separately be designated a Philadelphia Keystone Opportunity Improvement Subzone, and shall collectively be designated as the Philadelphia Keystone Opportunity Improvement Zone:

* * *

(b) Naval Business Center Subzone. Effective upon approval from DCED (anticipated in early 2009), in addition to the properties referenced above, the Naval Business Center Subzone shall also include the following parcels:

* * *

Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the Naval Business Center Subzone shall further include the following parcels:

(.3) Navy Yard Area 1, Navy Yard Area 2, Navy Yard Area 3, and Navy Yard Area 7K; all as identified in Attachments B, C, D, and E to the Ordinance enacting this subsection (.3).

(c) West Philadelphia Subzone. Effective upon approval from DCED (anticipated in early 2009), in addition to the properties referenced above, the West Philadelphia Subzone shall also include the following parcel:

* * *

Effective upon approval from DCED (anticipated in early 2013), in addition to the properties referenced above, the West Philadelphia Subzone shall further include the following parcels:

(.2) 3001 John F. Kennedy Boulevard (OPA No. 88-2-355990);

(.3) 3003 John F. Kennedy Boulevard (OPA No. 88-2-355905);

(.4) 3025 John F. Kennedy Boulevard (OPA No. 88-2-356100);

(.5) 3051 John F. Kennedy Boulevard (OPA No. 88-2-351000);

(.6) A parking area generally located at 3101-57 Market Street, as identified in Attachment F to the Ordinance adding this subsection (.6).

* * *

§ 19-3203. Authorization of Exemption, Abatement or Credits from Certain Taxes.

(1) The provisions set forth in subsections (.1) through (.6) below, shall apply as follows:

* * *

(f) with respect to real property or business activity, as applicable, attributable to certain parcels in certain Keystone Opportunity Improvement Subzones, more particularly identified in subsection (2) of this Section, effective, for each such parcel, upon the later of (i) the expiration of the period set forth in subsection (c) above, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed), and continuing through and including a date seven (7) years after the expiration of the period set forth in subsection (c) above; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on the expiration of the period set forth in subsection (c) above;

(f.1) with respect to real property or business activity, as applicable, attributable to certain parcels in certain Keystone Opportunity Improvement Subzones, more particularly identified in subsection (2.1) of this Section, effective, for each such parcel, upon the later of (i) the expiration of the period set forth in subsection (c) above, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed), and continuing through and including the date ten years following the date of approval of an extension by DCED pursuant to the Act of February 14, 2012, P.L. 183, No. 16; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on the expiration of the period set forth in subsection (c) above;

(f.2) effective upon the date of approval by DCED pursuant to the Act of February 14, 2012, P.L. 183, No. 16, and continuing through and including the date ten years after such approval, with respect to real property or business activity, as applicable, attributable to those parcels, situate in certain Keystone Opportunity Improvement Subzones, added thereto by the enactment of subsections (3)(b)(.3), and (3)(c)(.2) through (.6) of Section 19-3201;

(g) with respect to real property or business activity, as applicable, attributable to certain parcels in certain Keystone Opportunity Expansion Subzones, more particularly identified in subsection (3) of this Section, effective upon the later of (i) January 1, 2014, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed), and continuing through and including December 31, 2020; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on January 1, 2014;

(g.1) with respect to real property or business activity, as applicable, attributable to certain parcels in certain Keystone Opportunity Expansion Subzones, more particularly identified in subsection (3.1) of this Section, effective upon the later of (i) January 1, 2014, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed), and continuing through and including the date ten years following the date of approval of an extension by DCED pursuant to the Act of February 14, 2012, P.L. 183, No. 16; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on January 1, 2014;

(g.2) effective upon the date of approval by DCED pursuant to the Act of February 14, 2012, P.L. 183, No. 16, and continuing through and including the date ten years after such approval, with respect to real property or business activity, as applicable, attributable to those parcels in the Keystone Opportunity Expansion Zone added thereto by the enactment of subsections (2)(c)(.1), (2)(f)(.7), (2)(g)(.3) and (.4), and (2)(h)(.1) to (.3) of Section 19-3201;

(h) with respect to real property or business activity, as applicable, attributable to certain parcels in the Keystone Opportunity Zone (as designated by Section 19-3201(1)), more particularly identified in subsection (4) of this Section, effective upon the later of (i) January 1, 2011, and (ii) the date on which such parcel is occupied by a qualified business (or, with respect to the exemption from real estate taxes set forth at subsection (.1) below, the date on which such parcel becomes developed),

and continuing through and including December 31, 2017; provided that the exemption from sales and use tax set forth at subsection (.5) below shall be effective on January 1, [2011:] 2011;

(h.1) effective upon the date of approval by DCED pursuant to the Act of February 14, 2012, P.L. 183, No. 16, and continuing through and including the date ten years after such approval, with respect to real property or business activity, as applicable, attributable to those parcels in the Keystone Opportunity Zone added thereto by the enactment of subsections (1)(k)(.1) and (.2) of Section 19-3201:

* * *

(2.1) The benefits provided for in subsection (1)(f.1) shall apply to:

(A) the following parcels in the West Philadelphia Keystone Opportunity Improvement Subzone (as designated in Section 19-3201(3)(c)):

(.1) 3400-34 Market Street (Parking lot only) (OPA No. 88-3-076500);

(.2) 3601 Market Street (Parking lot only) (OPA No. # 88-3-072600, previously OPA No. 88-3-073100);

(.3) 3737 Market Street (OPA No. 88-3-073400);

(.4) 3800-14 Market Street (OPA No. 88-2-355100);

(.5) 3816-40 Market Street (OPA No. 88-5-045600);

(.6) 3001 Chestnut Street (OPA No. 77-4-515000).

(B) the following parcel in the Naval Business Center Keystone Opportunity Improvement Subzone (as designated in Section 19-3201(3)(b)(.1)): Navy Yard Area 4, as described in Attachment A to the Ordinance enacting this subsection (B).

* * *

(3.1) The benefits provided for in subsection (1)(g.1) shall apply to:

(A) the following parcels in the Northeast Philadelphia Airport Subzone (as designated by Section 19-3201(2)(a)):

(.1) Parcel 2a, Parcel 8, and Parcel 10;

(.2) 9470 Ashton Road (OPA No. 88-4-224550);

(B) the following parcel in the Upper Delaware River Subzone (as designated by Section 19-3201(2)(b)): 2275 Bridge Street, Unit 1 (OPA No. 88-2-938550);

(C) the following parcel in the West Philadelphia Subzone (as designated by Section 19-3201(2)(f)): 30 North 41st Street (OPA No. 88-3-073700);

(D) the following parcel in the Lower Schuylkill River Subzone (as designated by Section 19-3201(2)(h)): 3000 South 56th Street (OPA No. 88-4-158510).

SECTION 2. This Ordinance shall be effective upon approval by the Commonwealth Department of Community and Economic Development of an application for the expansion and extension of certain zones and subzones, as provided for in the Act of February 14, 2012, P.L. 183, No. 16, and only with respect to such expansions and extensions as are approved therein, and only for such period of time as the Commonwealth provides for exemptions, abatements or credits with respect to sales and use tax, personal income tax,

corporate net income tax and capital stock franchise tax for businesses and residents in such zone, as set forth in The Pennsylvania Keystone Opportunity Zone Act, Act of October 6, 1998, P.L. 705, No. 92, as amended.

ATTACHMENT A

Navy Yard Area 4:

From a point formed 49' south of the intersection of Basin Bridge Road & Langley Ave extending west 422' 6" to a point, thence 373' south to a point, thence 427' east to a point, thence 351' north to place of beginning.

Containing an area of 3.45 acres.

ATTACHMENT B

Navy Yard Area 1:

From a point formed at the southeast corner of Broad Street & LIB extending 158' 6" west to a point, thence extending 621' west to a point, thence extending on a 160 degree angle 188' northwest to a point, thence extending 479' northeast to a point, thence extending 147' east to a point, thence extending on a 120 degree angle 18' 6" northeast, thence extending 182' east to a point, thence extending 306' south to place of beginning.

Containing an area of 3.69 acres.

ATTACHMENT C

Navy Yard Area 2:

From a point formed at the southwest corner of Broad & Langley extending west 391' to a point, thence extending 382' west to a point, thence extending on a 66 degree angle 434' north to a point, thence extending 551' east to a point, thence extending 393' south to place of beginning.

Containing an area of 3.65 acres.

ATTACHMENT D

Navy Yard Area 3:

From a point formed at the southeast corner of Basin Bridge Road & Langley Ave. extending 1390' east to a point, thence extending 1090' east to a point, thence extending 167' north to a point, thence extending 1086' west to a point, thence extending 171' 6" south to place of beginning.

Containing an area of 4.21 acres.

ATTACHMENT E

Navy Yard Area 7K:

ALL THAT CERTAIN interior lot or parcel of land, situate in the 39th Ward of the City of Philadelphia, described in accordance with a Survey & Plan (For Sub-Division) [V44:-998 (Sheet 2 of 14)] made for Philadelphia Industrial Development Corporation & Philadelphia Authority for Industrial Development, by Mark Zeitz, Surveyor and Regulator of the Fourth Survey District, dated February 21, 2006, as follows:

BEGINNING at a point of intersection formed by the Northeasterly side of a proposed Right of Way for Access, Public and Private Utilities and known as 12th Street (61' Wide - Not on City Plan - Not Legally Open) with the Northwesterly side of a proposed Right of Way for Access, Public and Private Utilities and known as Constitution Avenue (61' Wide - Not on City Plan - Not Legally Open); thence extending N 00° 38' 07" W, along the Northeasterly side of the said 12th Street, the distance of 439.112' to a point on the Southeasterly side of a proposed Right of Way for Access, Public and Private Utilities and known as Normandy Place (61' Wide - Not on City Plan - Not Legally Open); thence extending N 89° 24' 26" E, along the Southeasterly side of the said Normandy Place, the distance of 329.270' to a point on the Southwesterly side of a proposed Right of Way for Access, Public and Private Utilities and known as 11th Street (85' Wide - Not on City Plan - Not Legally Open); thence extending S 00° 38' 07" E, along the Southwesterly side of the said 11th Street, the distance of 438.204' to a point on the Northwesterly side of the said Constitution Avenue; thence extending S 89° 14' 57" W, along the Northwesterly side of the said Constitution Avenue, the distance of 329.270' to a point on the Northeasterly side of the said 12th Street, being the first mentioned point and place of beginning.

Being known as Parcel "7K"

Containing in area 144,436.8 square feet or 3.31581 acres.

ATTACHMENT F

Block 55NI, Lot 73, of 3101-57 Market Street (OPA No. 88-3-071707):

ALL THAT CERTAIN lot or piece of ground, with the improvements thereon, situate in the 24th Ward of the City of Philadelphia, County of Philadelphia and Commonwealth of Pennsylvania, being now more particularly described as follows, to wit:

BEGINNING at a point, said point being 180.550' easterly of the intersection of the northerly line of Market Street (100.050' wide) with the easterly line of John F. Kennedy Boulevard (90.150' wide, formerly Pennsylvania Boulevard) in the 24th Ward of the City of Philadelphia the following four (4) courses and distances, as follows, to wit;

- 1) N 11°01'00" E, a distance of 99.804' to a point; thence,
- 2) S 78°59'00" E, a distance of 323.206' to a point in the easterly line of a 63' railroad right of way; thence,
- 3) S 17°42'44" W, along the easterly line of said 63' railroad right of way, a distance of 100.489' to a point in the northerly line of the aforementioned Market Street; thence,
- 4) N 78°59'00" W, along said northerly line of Market Street, a distance of 311.490' to the point and place of beginning.

Containing within these metes and bounds 31,673 square feet, or 0.727 acres, of land, more or less.

Subject to a 20' wide aerial easement.