



COUNTY OF NORTHAMPTON

OFFICE OF THE COUNTY EXECUTIVE NORTHAMPTON COUNTY GOVERNMENT CENTER

669 WASHINGTON STREET
EASTON, PENNSYLVANIA 18042

Phone: 610-829-6300

Fax: 610-559-3722

Email: LMcClure@norcopa.gov

LAMONT G. MCCLURE
NORTHAMPTON COUNTY EXECUTIVE

April 17, 2023

County Commissioners of the
Northampton County
669 Washington Street
Easton, PA 18042

Dear Commissioners:

This letter is being sent to reiterate my disapproval of and veto of Ordinance No. XXX-2023, Bill No. 839. Here are the parameters of the deal I will be offering:

1. We will use the LVPC definition of a warehouse in FutureLV to trigger whether County LERTA is available. (If is at or beyond the 250,000 square footage as delineated in Future LV it is presumed a warehouse, and therefore presumed ineligible.).
2. It is, however, a rebuttal presumption, and it will be the burden of the developer/tenant/manufacture seeking the LERTA benefit to certify that it is a manufacturer by definition. (The term manufacturing refers to the processing of raw materials or parts into finished goods through the use of tools, human labor, machinery, and chemical processes. Manufacturing allows businesses to sell finished products at a higher cost than the value of the raw materials used. Large-scale manufacturing allows for goods to be mass-produced using assembly line processes and advanced technologies as core assets. Efficient manufacturing techniques enable manufacturers to take advantage of economies of scale, producing more units at a lower cost.).
3. If the Assessment Division determines that the certification of the developer/tenant/manufacture meets the definition than the LERTA benefit will be applied to the parcel.
4. If the Assessment Division does not agree that the certification of the developer/tenant/manufacture meets the definition the developer/tenant/manufacture may appeal that decision to the Revenue Appeals Board who will hear the appeal at its next meeting and render a decision in 30 days.

Should you have any questions, please don't hesitate to contact me.

Sincerely,

Lamont G. McClure
County Executive