

# TAX ABATEMENT APPLICATION

## ACT 42, COMMERCIAL LERTA & RESIDENTIAL LERTA PROGRAMS

EXEMPTIONS FOR INDUSTRIAL AND COMMERCIAL IMPROVEMENTS AND CONSTRUCTION, ENACTED UNDER THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT 76 of 1977 (72 p.s. §4722 et seq.) and ACT 42 OF 1977

**TYPE OF ABATEMENT REQUESTED:**

**(See Attached Checklist to determine the appropriate program)**

- Act 42                       Commercial LERTA                       Residential LERTA

NOTE: APPLICATION FOR LERTA ABATEMENT MUST BE FILED WITHIN ONE HUNDRED AND EIGHTY (180) DAYS AFTER ISSUANCE OF A BUILDING PERMIT AND ACT 42 ABATEMENT MUST BE FILED WITHIN TEN (10) DAYS AFTER ISSUANCE OF A BUILDING PERMIT. The filing of an application for tax exemption does not relieve the taxpayer from payment of real estate taxes, when due. If exemption is granted, the City Treasurer will refund the amount of City, County and School District tax exempted. There is no exemption for any tax imposed on land. Please be aware there are different abatement limits for each program, which are described in the attached Tax Abatement Checklist.

**Ward, Lot and Block:** \_\_\_\_\_

**Property Location:** \_\_\_\_\_

**Owner's Name:** \_\_\_\_\_

**Owner's Mailing Address:** \_\_\_\_\_

**Number Street                      City                      State      Zip**

**Building Permit #:** \_\_\_\_\_      **Date Issued:** \_\_\_\_\_      **Construction Start Date:** \_\_\_\_\_

**Necessary Attachments:**

- Summary of the improvements having the effect of converting all or a portion of the property to commercial residential use.
- Copies of the plans, specifications, and construction costs.
- Copy of the building permit.
- Evidence of zoning compliance.
- Evidence of sufficient financing.
- Evidence of historic designation/preservation approvals.

I hereby certify that the statements made in this application are true and correct to the best of my knowledge, information and belief.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position, Title or other Identification of Applicant

It is a misdemeanor under the Act of December 6, 1972, 18PA C.S.A. §4904 to make a false statement with intent to mislead public officials.

**Developer submits completed applications to:**

- **Allegheny County, Office of Property Assessment, 400 Lexington Avenue N, Pgh, PA 15208**

If eligible for the Residential LERTA Program, developer submits completed applications to:

- Urban Redevelopment Authority (URA), Housing Department, 200 Ross Street, 10<sup>th</sup> Fl., Pgh. PA 15219