



THE CITY OF YORK, PENNSYLVANIA

Local Economic Revitalization Tax Abatement (LERTA)

Michael R. Helfrich, Mayor

The City of York in collaboration with the County of York and the York City School District offers a tax abatement incentive to encourage improvements, rehabilitation and new construction of commercial and retail-related properties in the City of York.

The program provides for tax abatements on the increased assessed value of properties over a ten-year period. The City, County and School District currently offer a phase-out exemption – 100% in year one, 90% in year two, and so forth until a 10% abatement is offered in year ten. Abatements run with the parcel so subsequent owners within the ten year period also benefit from the abatement incentive.

Year	Abatement		
One	100%	Six	50%
Two	90%	Seven	40%
Three	80%	Eight	30%
Four	70%	Nine	20%
Five	60%	Ten	10%
		Eleven	0%

Individuals desiring to participate in the program must carefully follow the guidelines step by step:

(1) First, the applicant must accept the initial assessed value of the property as determined by the York County Assessment Office. If applicant feels the initial assessed value is too high, an appeal may be filed with the Assessment Appeals Board prior to the start of improvements. The time required for the appeal process will vary considerably depending on the filing date and the timing in the appeal season. Work done prior to finalizing an initial value with the Assessment Office will not be eligible for an abatement.

(2) Deliver a copy of the completed application and Assessment Notice to the York City Office of Permits, Planning & Zoning.

(3) Obtain necessary permits from the York City Department of Permits, Planning & Zoning. Applicants may apply for building permits before completing the application, but must not pick up their permits until after completing Step 2. Issuing of permits may require up to 30 days for a commercial property and up to 15 days for a residential property.

(4) Deliver copies of the application, Assessment Notice and permits to the York City Treasurer and the York County Assessment Office. Work on the project may now begin.

(5) Once all improvements are completed, schedule an inspection by the York City Building Inspector, who will issue a Certificate of Occupancy.

(6) Contact the York County Assessment Office for a reassessment of the property. The time required for the reassessment process after construction will depend on the area in the County currently undergoing assessments.

If you feel your new assessed value is too high, you may appeal the assessment to the Assessment Appeals Board. The time required for the Appeal Board process will vary considerably depending on the filing date and the timing in the appeal season. As a final resort, you may appeal to the Court of Common Pleas. Court appeals may require several years. Should the Assessment Appeals Board modify your assessed value, you will receive an updated Notice of Change in Assessment from the Assessment Office. If you decide to appeal to the Court of Common Pleas, the Court will issue a Court Stipulation summarizing their decision. You must deliver copies of the document setting your final assessed value to the York City Department of Community & Economic Development, the York City Treasurer's Office and the York County Assessment Office. Tax bills should be paid when received. A revised bill or refund will be issued should the taxes due differ from the original bill.

(7) At this point, each taxing entity will make a final decision as to whether or not they will grant you an abatement from real estate taxes under their purview. Final decisions on City and County abatements will be made by January 1 and on School abatements by June 1. Each entity will determine their own abatement schedule.

There are City and County Ordinances that are applicable to the LERTA program. The York City Ordinance is accessible on the York City Website under Government -> City Council -> Codified Ordinances -> Article 308: Local Economic Revitalization Tax Abatement (LERTA) Program. The York County Ordinance is accessible on the York County Website under County Administration -> Commissioner's Office -> Ordinances -> 2011-03.

Should you have questions, contact Nicole Davis in the York City Department of Community & Economic Development at (717) 849-2876.

9 March 2018



THE CITY OF YORK, PENNSYLVANIA

Residential Tax Abatement Program (ReTAP)

Michael R. Helfrich, Mayor

The City of York in collaboration with the County of York and the York City School District offers a tax abatement incentive to encourage improvements, rehabilitation and new construction of houses, condominiums and apartments in the City of York.

The program provides for tax abatements on the increased assessed value of properties over a ten-year period. The City and County currently offer a 100% abatement while the York City School District offers a phase-out exemption – 100% in year one, 90% in year two, and so forth until a 10% abatement is offered in year ten. Abatements run with the parcel so subsequent owners within the ten year period also benefit from the abatement incentive.

Individuals desiring to participate in the program must carefully follow the guidelines step by step:

(1) First, the applicant must accept the initial assessed value of the property as determined by the York County Assessment Office. If applicant feels the initial assessed value is too high, an appeal may be filed with the Assessment Office prior to the start of the improvements. The time required for the appeal process will vary considerably depending on the filing date and the timing in the appeal season. Work done prior to finalizing an initial value with the Assessment Office will not be eligible for an abatement.

(2) Deliver a copy of the completed application and Assessment Notice to the York City Office of Permits, Planning & Zoning.

(3) Obtain necessary permits from the York City Department of Permits, Planning & Zoning. Applicants may apply for building permits before completing the application, but must not pick up their permits until after completing Step 2. Issuing of permits may require up to 30 days for a commercial property and up to 15 days for a residential property.

(4) Deliver copies of the application, Assessment Notice and permits to the York City Treasurer and the York County Assessment Office. Work on the project may now begin.

(5) Once all improvements are completed, schedule an inspection by the York City Building Inspector, who will issue a Certificate of Occupancy.

(6) Contact the York County Assessment Office for a reassessment of the property. The time required for the reassessment process after construction will depend on the area in the County currently undergoing assessments.

If you feel your new assessed value is too high, you may appeal the assessment to the Assessment Hearing Board. The time required for the Appeal Board process will vary considerably depending on the filing date and the timing in the appeal season. As a final resort, you may

appeal to the Court of Common Pleas. Court appeals may require several years. Should the Assessment Appeals Board modify your assessed value, you will receive an updated Notice of Change in Assessment from the Assessment Office. If you decide to appeal to the Court of Common Pleas, the Court will issue a Court Stipulation summarizing their decision. You must deliver copies of the document setting your final assessed value to the York City Department of Community & Economic development, the York City Treasurer's Office and the York County Assessment Office. Tax bills should be paid when received. A revised bill or refund will be issued should the taxes due differ from the original bill.

(7) At this point, each taxing entity will make a final decision as to whether or not they will grant you an abatement from real estate taxes under their purview. Final decisions on City and County abatements will be made by January 1 and on School abatements by June 1. Each entity will determine their own abatement schedule.

There are City and County Ordinances that are applicable to the ReTAP program. The York City Ordinance is accessible on the York City Website under Government -> City Council -> Codified Ordinances -> Article 307: Incentive Programs for Dwelling Improvements. The York County Ordinance is accessible on the York County Website under County Administration -> Commissioner's Office -> Ordinances -> 2011-05.

Should you have questions, contact Nicole Davis in the York City Department of Community & Economic Development at (717) 849-2876

9 Mar 2018

LERTA or RETAP APPLICATION

PLEASE PRINT

Property Location: _____

Parcel ID Number (18 digits): _____

Owner: _____

Owner's Mailing Address: _____

Owner's Daytime Phone Number/s: _____

Owner's Email Address: _____

If property owned by LLC or LP, list Primary Contact: _____

Contact's Mailing Address: _____

Contact's Daytime Phone Number/s: _____

Contact's Email Address: _____

If joint ownership, list ALL other owners): _____

Permit Number/s: _____ Date/s of Permit: _____

Estimated Start Date: _____ Estimated Cost of Improvements: _____

New Construction

Renovations/Rehabilitation

Description of Improvements (for additional space use back of sheet and/or attach supporting documents:

Property Location: _____

I/We understand or certify that all of the following are true:

- (1) I/We are the legal owners of the property as stated on the most current deed registered in York County.
- (2) All taxes and City, County, School and Improvement District charges against the property are current.
- (3) Any exemption will be valid only after completion of all listed improvements and compliance with all program requirements and approvals.
- (4) Once set, no changes in the Assessed Values will be made during the program period.
- (5) Applicants are accepted into the program effective January 1 for City and County and July 1 for School District. Applicants must complete all program requirements no less than 30 days prior to the start dates.
- (6) Exemption schedules for each of the taxing entities may differ. Acceptance into the program by one taxing entity does not assure acceptance by other entities.
- (7) **Copies of this application must also be filed with the County Assessment Office (28 E Market Street) and the York City Treasurer's Office (101 S George Street) as designated representative of the York City School District.**

Signature of Owner and Contact

Date Application Submitted

Joint Owner

Joint Owner

ATTACH ASSESSMENT NOTICE and RETURN TO:

Bureau of Permits, Planning & Zoning, 101 S George St, York, PA 17401 PH: (717) 849-2256

LERTA / RETAP Application Check List
For the Department of Community & Economic Development ONLY

Application #: _____

Program: _____

1. Application Received from Applicant by:

Date:

2. Building Permit/s Issued by:

Date:

3. Certificate of Occupancy Issued by:

Date:

4. Notice of Change in Assessment Received by:

Date:

5. Approval Letter Issued by:

Date:

Materials in Support of the Application required by Treasurer's Office include (1) Beginning Notice of Assessment Change (if Initial Assessed Value was appealed), (2) Building Permits, (3) Certificate of Occupancy, (4) Final Notice of Change in Assessment (5) Approval Letter and (6) Completed Check List.