The City of York
Pennsylvania

101 South George Street ❖ P.O. Box 509 ❖ York PA 17405
www.yorkcity.org
Honorable C. Kim Bracey, Mayor

DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT
RETAP AND LERTA APPLICATION

EXPLANATION for EXEMPTION

Real Estate Taxes on Improvements to Commercial/Residential Properties
ReTAP and LERTA

The **Residential Tax Abatement Program (ReTAP)** and the **Local Economic Revitalization Tax Abatement (LERTA)** are tax abatement incentives to encourage improvements, rehabilitation and new construction throughout the entire City of York.

Both programs apply tax abatement to the value of the increase in property tax assessment due to property rehabilitation or new construction. Generally, major improvements to a property will trigger a property reassessment by the York County Assessment office. Both ReTAP and LEARTA are citywide and apply to current as well as new owners. They both provide a 10-year abatement that **RUN WITH THE LAND**, so subsequent owners, within the 10-year abatement period will still benefit from the abatement incentive.

ReTAP
The York City ReTAP program is one of the most aggressive programs in the Commonwealth of Pennsylvania. A healthy housing stock is vital to the revitalization and stability of all city neighborhoods. The City and County ReTAP provides for a 100% ten year tax exemption on the value of new residential construction or residential rehabilitation. This incentive runs with the land for 10 years; therefore, if the property owner should change, the incentive remains until year eleven.

The companion York School District ReTAP provides ten year phased out exemptions: 100% in year one, 90% in year two, 80% in year three and so forth until a 10% abatement is granted in year ten for the value of new construction and rehabilitation of houses and condominiums.

LERTA
The Local Economic Revitalization Tax Abatement (LERTA) program provides ten year phase out exemptions. 100% in year one, 90% in year two, 80% in year three and so forth until a 10% abatement is granted in year ten for the value of new construction of houses and condominiums to all three taxing entities; city school district, city and county. The program applies to commercial and retail-related new construction and rehabilitation projects.

Application for Exemption from Real Estate Taxes on Improvement to Commercial/Residential Properties (RETAP/LERTA)

1. **Property Location:** _____
2. **Parcel ID #** _____

3. **Property Owner (if joint ownership, provide ALL owners)** _____

4. **Property Owner(s) Mailing Address** _____

5. **Phone Number** _____

6. **Property Assessment Prior to Work Starting** _____

7. **Start Date of Improvements** _____
8. **Estimated Cost of Improvements** _____

9. **Description of Improvements**

10. **Property Assessment AFTER Completion of Work** _____

11. **I/We apply for exemption from any additional assessment (assessed value) for Real Estate Taxes that may result from the above described improvements. I/We understand that such exemption will be valid only upon completion of all listed improvements and completion of all required applications and approvals for a period not to exceed ten (10) years.**

    I/We understand and certify that all of the following are true:
    - **I/We are the property owner(s).**
    - **All listed improvements must be completed and a reassessment must take place before exemptions will be granted.**
    - **All necessary required permits and certificates (i.e. Certificate of Occupancy) have been obtained from the City and any other authority in the jurisdiction.**
    - **Copies of previous and new tax assessment card/bills have been properly filed.**
    - **All taxes and charges against the property are current.**
    - **Interim bills are NOT a part of this program.**
    - **First cycle of billing for RETAP/LERTA will commence with the next full tax year. (City/County – February; School – July)**

Owner	**Joint Owner**
Joint Owner	**Date**

Applicant Please DO NOT Complete ANY Information Below
For Bureau of Permits, Planning and Zoning ONLY

12. Application Sent/Given To Applicant By:	**13. Date:**
14. Building Permit Information:	**15. Date of Issue:**
16. Final Certificate of Use & Occupancy Issued by:	**17. Date:**
18. Approved by:	**19. Date:**
20. Tax Assessment Cards & Application Received by:	**21. Date:**
22. Application & Assessment Card Sent to Treasurer's Office by:	**23. Date:**
24. ☐ **LERTA** ☐ **RETAP**	**25. Date:**
26. Application Number:	

RETURN TO:

Bureau of Permits, Planning and Zoning
101 South George Street
P.O. Box 509
York, Pennsylvania 17405

LERTA INSTRUCITONS FOR COUNTY

Go to **www.yorkcountypa.gov**

Click on **Property & Taxes**

Click on **Assessment and Tax Claim Office**

Click on **Tax Reduction/Abatement Programs**

Click on **LERTA**

Print **LERTA information along with application**

Complete the **Application,** include the **Change in Assessment Form** noting your old and new assessment and return to –

York County Assessment Office
28 East Market Street
York, Pennsylvania 17401

The application must be approved by the **York County Commissioners.**