



# The City of York

## Department of Community Development

Mayor John S. Brenner



### ReTAP & LERTA APPLICATION

#### EXPLANATION for EXEMPTION

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

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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 LERTA 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 & 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 & rehabilitation of houses & condominiums

#### **LERTA**

The Local Economic Revitalization Tax Abatement (LERTA) program 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 value of new construction of houses & 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.

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

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1. Property Location

2. Parcel ID #

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

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4. Property Owner(s) Mailing Address

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5. Phone Number

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6. Property Assessment Prior to Work Starting: \$  
(Please attach copy of your tax assessment card or current bill)

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7. Start Date of Improvements

8. Estimated Cost of Improvements: \$

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9. Description of Improvements:

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10. Property Assessment AFTER Completion of Work: \$  
(Please attach copy of your NEW tax assessment card)

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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).

- I/We apply in good faith at the first opportunity that we are aware of the program.
- All listed improvements must be completed & a reassessment must take place before exemptions will be granted.
- All necessary required permits and certificates (i.e. CO) 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)

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Owner

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Joint Owner

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Joint Owner

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Date

**Applicant Please DO NOT Complete ANY Information Below  
For Bureau of Permits & Health Licensing ONLY**

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**12. Application Sent/Given to Applicant By:**

**13. Date:**

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**14. Building Permit Information**

**15. Date of Issue:**

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**16. Final Certificate of Use & Occupancy (CO) Issued By:**

**17. Date:**

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**Approved By:**

**18. Date:**

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**19. Tax Assessment Cards & Application Received By:**

**20. Date:**

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**21. Application & Assessment Card Sent to Treasurer's Office By:**

**22. Date:**

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☐ **LERTA**

☐ **RETAP**

**23. Date:**

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**24. Application Number**

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**RETURN TO:**

**Bureau of Permits & Health Licensing  
One Marketway West, 3<sup>rd</sup> Floor  
Attn: LERTA RETAP APPLICATION  
York, PA 17401-1231  
717.854.1541**