



## **CITY OF PITTSBURGH**

### **Enhanced Exemption for Residential Improvements and Construction In Defined Neighborhoods**

In June 2007 the City of Pittsburgh enacted legislation providing for enhanced exemptions for residential improvements and construction in Defined Neighborhoods under Act 42 (Pittsburgh Code Chapter 265). This new program exempts up to \$250,000 of the increased assessment attributable to the improvement for your City of Pittsburgh real estate taxes. The exemption is in effect for 10 years for applications filed between July 1, 2007 and June 30, 2012.

If you are a builder, developer or property owner making improvements to or constructing a residential property, please review the list of eligible neighborhoods to see if your property qualifies.

If the property is located in one of these neighborhoods please:

- Complete the City of Pittsburgh Application for Act 42 Enhanced Exemption
- Attach a copy of your building permit
- Submit the original application to the City of Pittsburgh Real Estate Department within 180 days of the issuance of the building permit.
- Keep a copy of the application for your records

The City will review the application to verify that the property is located in one of the approved districts or Targeted Growth Zones and forward it to the Allegheny County Office of Property Assessment for further processing. To expedite processing of the City Act 42 Enhanced Exemption application, please notify the Office of Property Assessments, Legislative Special Acts, when construction is completed.

If your property is not located in any of these areas you should submit the County of Allegheny Act 42 – City Application for New Construction or Home Improvement Abatement directly to the Office of property assessments. This application is available at [www.county.allegheny.pa.us/opa/abate](http://www.county.allegheny.pa.us/opa/abate).