



City of Pittsburgh Chapter 265 Base & Visitability Design Real Estate Tax Abatement Application

Request for Real Estate Tax Exemption under Chapter 265, Exemptions for Residential Improvements

Please Print - Ward, Lot and Block: _____ Property Location: _____

Owner(s): _____ Telephone #: _____

Mailing Address: _____
Number Street City State Zip Code

Email Address: _____

Construction Start Date Est. Cost of Construction/Improvement # Dwelling Units/Improved-Built

Building Permit # Date Issued

This application must be filed within 180 days of the issuance of the building permit. A copy of the building permit and plans of construction to property must be attached to this application.

Application For :

Residential Property Improvement(s): Repair, construction or reconstruction including alterations and additions. Ordinary upkeep and maintenance and/or aesthetic modifications do not constitute improvement.

New Residential Construction: Building or erection of dwelling units upon vacant land or on land specifically prepared to receive a new structure.

Visitability : new construction of, and substantial renovation to, single-family dwellings and duplexes, tri-plexes, town houses, and row houses; and adapted reuses of residential, industrial, and commercial buildings that are renovated or converted for residential use.

Will the property be occupied by persons receiving a subsidy of a portion of their rent or mortgage payment during the three (3) year exemption period under one of the following Federal programs: Section 8, Housing Act of 1937; Section 101, Housing & Urban Development Act of 1965; or Section 235 or 236, Housing Act of 1934? Yes No

Types of improvements or new construction and summary of plan-include dimensions and quantity and types of materials: (Attach additional sheets if necessary.)

I hereby certify that the statements made in this application are true and correct to the best of my knowledge, information and belief. It is a misdemeanor under the Act of December 6, 1972, 18 PA. C.S.A. §4904 to make a false statement with intent to mislead public officials.

Signature: _____ Date: _____

Print Name: _____

Position, Title or Other Identification of Applicant: _____

Original and all attachments, plus second copies of both application and building permit and plans, must be sent to: Treasurer's Office, City of Pittsburgh, 414 Grant Street, Attn: Drew Dauer, Pittsburgh, PA 15219
Applicant should retain copy of application and attachments for their records and provide copies to property owner if necessary

CITY TREASURER USE ONLY: Received: _____ Approved: _____ By: _____ Date: _____	PROPERTY ASSESSMENT USE ONLY: Received: _____ Data Entry: _____ QA/CQ: _____ INITIALS AND DATE MUST BE FILLED IN ALL LOCATIONS
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Residential Property Improvement or Construction Base Abatement and Visitability Design Abatement Application Guidelines

This form allows the applicant to apply for an abatement of a portion of the value of residential property improvements and construction. This is authorized by Chapter 265 of the Pittsburgh Municipal Code. **Refer to this chapter for full details about eligibility and requirements.**

The filing of an application for Tax Exemption under these ordinances does not relieve the taxpayer from payment of real estate taxes, when due. If exemption is granted, the Treasurer will refund the amount of City tax exempted. There is no exemption for any tax imposed on land.

Who may apply? Any individual, corporation, association, partnership, or nonprofit corporation, other than a developer, sponsor, real estate investment trust or other investor receiving subsidy or aid under a federal program who owns or develops new residential units or who is liable for real estate taxes on new residential construction; taxpayer. (Ordinance 265.01(j))

What properties are eligible? Properties within the City of Pittsburgh, Wards 1 through 32, that are within areas considered “deteriorating areas” and “deteriorating neighborhoods” within the purview of Act 42 of 1977. (265.01(b))

Examples of properties that would qualify include, but are not limited to:

1. Residential buildings that through age or physical deterioration have become economic and/or social liabilities.
2. Residential buildings that are substandard or unsanitary for healthful and safe living purposes.
3. Residential buildings that are overcrowded, poorly spaced, or are so lacking in light, space and air as to be conducive to unwholesome living.
4. Properties where a significant percentage of buildings used for residential purposes are more than twenty (20) years of age.
5. Properties where a substantial amount of unimproved, overgrown and unsightly vacant land exists which has remained so for a period of five (5) years or more indicating a growing or total lack of utilization of land for residential purposes.
6. Properties within larger areas where a disproportionate number of tax-exempt or delinquent properties exist

What Improvements and Construction qualify for the Chapter 265 Base abatement?

Improvements: Repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating an existing structure so that it becomes habitable or attains higher standards of housing, safety, health or amenity, or is brought into compliance with the laws, ordinances or regulations governing housing standards. Ordinary upkeep and maintenance *shall not* be deemed an improvement. (265.01(e))

Construction: Only residential construction, that is, the erection of a building or buildings on formerly unoccupied land or on land which buildings which formerly existed have been demolished or razed, which erection consists of a residential unit or units designed to bring about higher standards of housing, safety, health, or amenity. Residential construction *shall not* be construed to include improvements, repairs, maintenance, or any rehabilitation of existing units. (265.01(h))

How is the Chapter 265 Base abatement calculated? How long does the abatement last?

- The abatement is limited to the portion of assessed valuation attributable to new construction or improvements that exceeds 100% of assessed value prior to building permit issuance.
- This abatement amount shall not exceed the maximum of \$175,000. Note that the maximum amount is determined by the Finance Director each year and may change.
- The abatement amount will be 100% of the amount calculated as stated above, for three (3) consecutive years.

Chapter 265 Visitability Design Abatement Program

Any persons installing the design features contained in Section 265.04 may apply for and receive a tax credit for property taxes assessed upon the eligible improvements to a dwelling unit.

How is the Chapter 265 Visitability Design Abatement calculated? How long does the abatement last?

The tax credit is limited to the assessed valuation attributable to the cost of the new construction or renovation. The credit shall not exceed \$2,500.00 in total over five (5) years, or the total amount of the increased amount of property taxes owed during the first five (5) years from when the tax credit is approved, whichever is less.

Please Remember:

- Check off the type of abatement you are applying for on the application: Improvement , Construction, Visitability
- Use the official property address as assigned by the Office of Property Assessment
- Mailing address may be different than property location
- Application must be filed within 180 days of issuance of the building permit
- Attach all relevant attachments to the application and send second copy of application and building permit and plans to the City Treasurer’s Office.
- No exemption shall be granted and any existing exemption shall be revoked if and for so long as there exists any tax delinquency, code violations, or non-compliance with agreed upon conditions for receiving the exemption with respect to the property or property owner (265.06(i))