



City of Pittsburgh Chapter 267 LERTA Base Abatement Application

Request for Real Estate Tax Exemption under Chapter 267, Exemptions for Industrial and Commercial Improvements

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

Owner(s) _____ Telephone #: _____

Email: _____

Mailing Address: _____
Number Street City State Zip

Building Permit #: _____ Date Issued: _____ Construction Start Date: _____

Application For:

Property Improvement(s): Repair or construction – including alterations and additions to rehabilitate an existing structure. Ordinary upkeep and maintenance shall not be deemed an improvement.

Property Construction: Erection of a building or buildings on formerly unoccupied land or airspace or on land or airspace in or on which undesirable buildings which formerly existed have been demolished and removed.

Type of improvement or construction for which exemption requested:

Industrial Commercial Commercial Residential Other (briefly describe): _____

The following items are required to be attached with the original application:

- Plan Summary of improvement(s)
- Cost of improvement(s) or construction
- Evidence of zoning compliance and required historic designation/preservation approvals
- Plan of proposed construction
- Copy of Bldg. Permit

The application must be filed within 180 days after receiving your permit.

I hereby certify that the statements made in this application are true and correct to the best of my knowledge, information and belief.

Signature: _____ Date: _____

Print Name: _____

Position, Title or Other Identification of Applicant: _____

Note: It is a misdemeanor under the Act of December 6, 1972, 18PA C.S.A. 4904 to make a false statement with intent to mislead public officials.

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 St., 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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Commercial or Industrial Property Improvement or Construction Base Abatement Application Guidelines

This form allows the applicant to apply for an abatement of a portion of the value of commercial or industrial property improvements and construction. This is authorized by Chapter 267 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 person making improvements to deteriorated property or constructing or improving commercial residential, industrial, commercial, or other business structures (Ordinance 267.03)

What properties are eligible? Properties within the City of Pittsburgh, Wards 1 through 32, that are within areas considered “deteriorating areas” within the purview of Act 76 of 1977. (267.01(b))

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

1. Buildings that by reason of age, obsolescence, inadequate or outmoded design or physical deterioration have become economic or social liabilities.
2. Buildings that are substandard, unsanitary, unhealthy or unsafe.
3. Buildings that are overcrowded, poorly spaced or so lacking in light, space and air as to be unwholesome.
4. Buildings that are faultily arranged, cover the land to an excessive extent, show a deleterious use of land, or exhibit any combination of the above which is detrimental to health, safety or welfare.
5. Properties in areas where a significant percentage of buildings are more than twenty (20) years of age.
6. Properties in areas where a substantial amount of unimproved, overgrown or 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 economically desirable purposes.
7. Properties in areas where a disproportionate number of tax delinquent properties exists
8. Properties in areas that are impoverished as certified by the Department of Community Affairs, now the Department of Community and Economic Development, approved by the Governor under the Act of November 29, 1967, P.L. 636, No. 292, as amended (Neighborhood Assistance Act) or are blighted under criteria set forth in the Act of May 24, 1945, P.L. 991, No. 385 (Urban Redevelopment Law).

What Construction and Improvements qualify?

Construction: The erection of a building or buildings on formerly unoccupied land or airspace or on land or airspace in or on which undesirable buildings which formerly existed have been demolished or razed, which erection consists of industrial, commercial or other business units designed to bring about higher standards of safety, health, economic or sociological growth or amenity. (267.01(c))

Improvements: Repair or construction (as defined in subsection (c) hereof) including alterations and additions, having the effect of rehabilitating an existing structure so that it allows higher standards of safety, health, economic or social amenity or the bringing into compliance of the structure with laws, ordinances or regulations governing building standards. Ordinary upkeep and maintenance shall not be deemed an improvement. The conversion of deteriorated property (as defined in 267.01(g)) to commercial residential use or to residential use shall qualify as an improvement for purposes of this chapter. (267.01(d))

How is the abatement calculated?

- 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 \$125,000.
- The abatement amount will be 100% of the amount calculated above, for three (3) consecutive years.

Please Remember:

- Check off the type of abatement you are applying for on the application: Improvement or Construction
- 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 (Ordinance 267.04(e)).