

## York County LERTA Program

### FAQ

Local Economic Revitalization Tax Abatement Program (**LERTA**) is a tax abatement incentive to encourage improvements, rehabilitation, and new construction to qualified commercial properties throughout the entire County of York, when eligible.

**Taxing Body or Participants** – Any city, county, borough, incorporated town, township, or school district having the authority to levy real property taxes can participate in the program.

**Applicants** – Eligible persons or developers with an applicable project located in a deteriorated area, as determined by the local municipality, and must own or have an equitable interest in the real estate.

**Exemption** - The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of improvements in accordance with the exemption schedule established by Ordinance.

**Deteriorated Area** - Economically depressed communities, with boundaries established by the local municipality, in which the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction are exempt from real property taxation as determined by a municipal governing body via ordinance or resolution.

**Deteriorated Property** - Any industrial, commercial, or other business property owned by an individual, association, or corporation, and located in a deteriorating area, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned, or demolished.

**Improvement** - Repair, construction or reconstruction including alterations and additions having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use, or amenity, or is brought into compliance with laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

**Term** - The local tax authority shall establish an exemption schedule, not to exceed 10 years; and shall specify the portion of improvements to be exempted each year. Savings will be realized on a sliding scale beginning with 100% in year one and decreasing 10% annually until the tenth year.

**Application** – All applicants should visit the [York County website](#) and review the ordinance and complete the application. The application can be submitted to [LERTA@yorkcountypa.gov](mailto:LERTA@yorkcountypa.gov). All applicants are strongly encouraged to reach out to the York County Economic Alliance for assistance with this program to Kenetha Hansen [khansen@yceapa.org](mailto:khansen@yceapa.org) or Kim Hogeman [khogeman@yceapa.org](mailto:khogeman@yceapa.org)