

**Allegheny County  
Local Economic Revitalization Tax  
Assistance Program  
(LERTA)  
Program Evaluation  
2015**



**ALLEGHENY COUNTY  
ECONOMIC DEVELOPMENT**

**Prepared By:  
Allegheny County Economic Development**

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## Executive Summary

The Local Economic Revitalization Tax Assistance (LERTA) program promotes economic development in Allegheny County through the creation of tax revenue and job opportunities. LERTA incentivizes private investment by providing temporary real estate tax exemption for projects on underutilized properties that, without the program, may otherwise not have occurred. These properties yielded the County an additional tax revenue of \$224,868 in the 2015 tax year over the base year. The annual tax revenue generated by these 42 properties post-development and after abatements expire will be \$1,994,402, yielding an annual aggregate increase in real property taxes in the amount of \$1,345,831 from these properties. Approximately half of these projects have reported their current employment levels. The total known employment created in LERTA districts is 3,973 by 2014.

## Introduction

LERTA is an important tool to encourage private investment and the rehabilitation of deteriorated property within Allegheny County (County). The County LERTA Program exists pursuant to the Commonwealth of Pennsylvania Local Economic Revitalization Tax Assistance Act 76 of 1977 (the "Act"). The Act provides an additional mechanism for local taxing authorities to contribute to the economic development of their respective jurisdictions through the exemption of real property tax. LERTA allows for an exemption for the assessed valuation of new construction or improvements to certain industrial, commercial or other business property in deteriorated areas to facilitate new development. An exemption can be provided on the assessment attributable to a portion of the actual cost of new construction or improvements or up to an established maximum cost of new construction or improvements uniformly established by the municipal governing body. The LERTA exemption can be made available for a maximum of ten (10) years.

## Summary of this Report

Allegheny County Economic Development (ACED) has prepared this comprehensive inventory of the County LERTA Program effective for the 2015 fiscal year. Authorization of a LERTA can be driven either by a municipality seeking to redevelop a deteriorated area or by a developer for a specific development project. Forty-two (42) total properties in seven (7) municipalities received an exemption from County real property tax in 2015. The total County tax abated during this period is approximately \$1,273,844. During this period, however, the County realized a total of approximately \$867,570 in real property tax revenues from these same properties in 2015. When the LERTA Program is complete for all of the reported properties, the County will realize the full real property tax revenues of each property, totaling approximately \$1,994,402 annually. The total increase in county tax revenue on these 42 properties between the start of LERTA and the 2015 fiscal year is \$224,868. Upon completion of these abatements under LERTA, annual County tax revenue will see an increase of \$1,345,831 over the base year given the increases in property value due to the development of these properties. A summary of findings derived from the 2015 LERTA study can be found in the table below.

<b>Allegheny County LERTA 2015</b>	
<b>Properties Utilizing LERTA Exemption</b>	<b>42</b>
<b>Municipalities with LERTA</b>	<b>20</b>
<b>Municipalities Utilizing LERTA</b>	<b>7</b>
<b>Aggregate Full Market Value (42 participating parcels)</b>	<b>\$410,845,200</b>
<b>Total County Real Property Taxes Collected in 2015 Tax Year</b>	<b>\$867,570</b>
<b>Total County Real Property Taxes Abated in 2015 Tax Year</b>	<b>\$1,273,844</b>
<b>Annual County Real Property Taxes to be Collected after Life of LERTA</b>	<b>\$1,994,402</b>
<b>Total Increase in County Real Property Taxes over Base Year after Life of LERTA</b>	<b>\$1,345,831</b>
<b>*Total Reported Jobs Created (65% Reporting)</b>	<b>3,973</b>

## Report Methodology

The 2015 LERTA Report was developed in collaboration with several public and private agencies. Data was provided by the Office of Property Assessment. Other entities that aided in the process were local municipalities, real estate developers, trustees, and the County Treasurer's Office. Employment data was obtained from surveying companies within LERTA districts and from the State's Department of Labor and Industry Data. The current 2015 LERTA report will be used as a benchmark for future evaluations by obtaining and applying data from the entities mentioned above. These evaluations will benefit from the current report due to the established relationships with these parties and using the provided data, thus ensuring and improving reporting accuracy. Individual evaluation reports are provided for each municipality that has enacted the LERTA Program including:

- **LERTA Information** – legislative approval date, proposed development, termination date and maximum exemption
- **Exemption Schedule** – exemption term & rate of exemption
- **Properties Utilizing LERTA Exemption** – tax parcels that have sought exemption under the local LERTA Program

**Note: Declining balance in this document is defined as the amount of exemption reduced annually during the life of the LERTA.**

For example, 5 years of tax exemption through LERTA at a 100% declining balance will be scheduled as follows:

Year	Exemption
1	100%
2	80%
3	60%
4	40%
5	20%
6	0%

A 10-year, 100% declining balance will be scheduled as follows:

Year	Exemption
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

## I. Municipality: Findlay Township

### LERTA Information

Ordinance enacted in 2008 by Findlay Township, West Allegheny School District, and Allegheny County to support construction of a national headquarters and aviation center for Dicks Sporting Goods at the Allegheny County Airport Authority Northfield Site (Phase I only)

Termination date—2018

Max Tax Exemption—\$825,000 (County exemption shall not exceed \$137,527 in any single year)

### Exemption Schedule

<u>Years</u>	<u>Exemption</u>
10	50% (up to Max)

### **Properties Utilizing LERTA Exemption:**

Parcel ID	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-LERTA
1048-D-1-B	Horizon DSG Associates	345 Court Street	\$ 85,583,700	\$ 137,527	\$ 261,938	\$ 404,811

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## II. Municipality: Leetsdale Borough

### LERTA Information

Ordinance enacted in 1998 by Leetsdale Borough to support redevelopment of a brownfield site off PA Route 65

Termination date—not specified

Assessment Valuation Max—\$500,000

### Exemption Schedule

<u>Years</u>	<u>Exemption</u>
5	100% declining balance

### **Properties Utilizing LERTA Exemption:**

Parcel ID	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-LERTA
704-A-201	LIP III LP	800 Brickworks Drive	\$ 7,021,100	\$ 2,677	\$ 29,922	\$ 33,210

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### III. Municipality: McCandless Township

#### LERTA Information

Ordinance enacted in 2009 by the McCandless Township, North Allegheny School District, and Allegheny County

Termination Date—not specified

Max Tax Exemption—exemption shall not exceed \$220,000 in any single year

#### Exemption Schedule

Years

10

Exemption

100% (up to Max)

#### **Properties Utilizing LERTA Exemption:**

<b>Parcel ID</b>	<b>Owner</b>	<b>Address</b>	<b>Local Market Value</b>	<b>County Tax Abated 2015</b>	<b>2015 County Taxes Collected</b>	<b>Annual County Taxes to be Collected post-LERTA</b>
826-P-1-B	Lowes Homes Centers Inc	9051 Saint Simon Way	\$ 7,896,200	\$ 38,970	\$ -	\$ 37,349
715-C-5-B	Fidelity Bank	617 Duncan Road	\$ 642,300	\$ 3,038	\$ -	\$ 3,038
715-K-1	Realty Income PA Properties	8700 Duncan Ave	\$ 10,326,700	\$ 25,061	\$ 23,308	\$ 48,845
715-C-75-B	CVS	611 Duncan Ave	\$ 1,791,500	\$ 8,474	\$ -	\$ 8,474
715-C-1	Adventure Champion Partners LP	9020 Saint Simon Way	\$ 3,200,000	\$ 11,777	\$ 3,359	\$ 15,136
715-K-25	McCandless Hotel Ownership	8630 Duncan Ave	\$ 10,441,900	\$ 39,680	\$ 10,584	\$ 49,390
715-B-75	MCCPA-Duncan LP	8900 Duncan Ave	\$ 2,108,400	\$ 7,016	\$ 2,897	\$ 9,973

#### IV. Municipality: Monroeville

##### LERTA Information

Ordinance enacted in 2008 by the Municipality of Monroeville, Gateway School District, and Allegheny County as a mechanism to finance certain infrastructure improvements necessary to facilitate the renovation of a building for use as a regional headquarters for Bechtel.

Termination Date—2018. Max Exemption—\$150,000 (County exemption shall not exceed \$27,000 in any single year)

##### Exemption Schedule

<u>Years</u>	<u>Exemption</u>
10	100% (up to Max)

##### **Properties Utilizing LERTA Exemption:**

Parcel ID	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-LERTA
744-J-386	Jamison Lane LP	3500 Technology Drive	\$ 14,515,600	\$ 26,550	\$ 41,266	\$ 68,659

#### V. Municipality: Neville Township

##### LERTA Information

Ordinance enacted in 2011 by Neville Township, Cornell School District, and Allegheny County

Termination Date—2016. Assessment Valuation Max—\$100,000

##### Exemption Schedule

<u>Years</u>	<u>Exemption</u>
5	100% declining balance

##### **Properties Utilizing LERTA Exemption:**

Parcel ID	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-LERTA
273-S-23	Neville Island Commons LP	6104 Grand Ave	\$ 2,019,300	\$ 4,160	\$ 5,283	\$ 9,551
211-C-55	JLS Land Company LLC	4800 Grand Ave	\$ 3,595,600	\$ 7,783	\$ 9,040	\$ 17,007

## VI. Municipality: City of Pittsburgh

### LERTA Information & Exemption Schedule

The City of Pittsburgh uses a number of tax abatement programs and schedules. To view the specific details, please refer to the appendix: "City of Pittsburgh: Real Estate Tax Abatement Programs."

#### Properties Utilizing LERTA Exemption:

Parcel ID	Ward	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-LERTA
1-M-1	1st	7 Contestoga Associates	7 Wood Street	\$ 2,695,900	\$ 4,138	\$ 8,441	\$ 12,752
1-H-61	1st	111 Wood Street Associates	111 Wood Street	\$ 1,900,600	\$ 1,627	\$ 7,215	\$ 8,990
1-H-306	1st	Pele Capital LLC	345 4th Street	\$ 2,431,700	\$ 4,124	\$ 7,231	\$ 11,502
1-H-309	1st	341 Fourth Ave LLC	341 4th Ave	\$ 2,396,400	\$ 4,149	\$ 7,042	\$ 11,335
1-H-286	1st	Iron City Ventures LLC	308 Forbes Ave	\$ 460,000	\$ 545	\$ 1,598	\$ 2,176
1-M-145	1st	Smithfield Properties LP	100 Smithfield Street	\$ 2,194,200	\$ 2,250	\$ 7,966	\$ 10,379
11-J-2	1st	LMS Fifth LP	1800 5th Ave	\$ 7,294,100	\$ 26,612	\$ 7,731	\$ 34,501
2-J-26	1st	Try Street Associates LP	620 2nd Ave	\$ 9,897,500	\$ 31,879	\$ 14,638	\$ 46,815
1-G-43	1st	River Vue Associates LP	300 Liberty Ave	\$ 19,644,600	\$ 61,709	\$ 30,586	\$ 92,919
1-G-75	1st	201 Stanwix Street Associates	201 Stanwix Street	\$ 18,513,900	\$ 50,074	\$ 36,747	\$ 87,571
11-J-68	1st	Shanahan Housing Assosiation	1801 Forbes Ave	\$ 3,241,500	\$ 13,303	\$ 1,989	\$ 15,332
2-G-6	1st	Blue Line Capital LP	1008 5th Ave	\$ 3,327,100	\$ 3,240	\$ 12,247	\$ 15,737
9-N-105	2nd	930 Penn Associates LP	930 Penn Ave	\$ 2,750,000	\$ 4,582	\$ 8,257	\$ 13,008
8-S-109	2nd	Century Building Housing	130 7th Street	\$ 3,800,000	\$ 1,620	\$ 16,027	\$ 17,974
8-S-122	2nd	BIT Holdings Sixty-Five	100 7th Street	\$ 21,630,200	\$ 54,054	\$ 47,292	\$ 102,311

1-D-268	2nd	Downtown Streets Pittsburgh LP	225 Forbes Ave	\$ 19,297,700	\$ 32,054	\$ 58,040	\$ 91,278
24-S-19	2nd	Big River Development LP	2349 Railroad Street	\$ 25,254,700	\$ 70,597	\$ 47,881	\$ 119,455
25-N-13	2nd	Cork Factory II Apartments	2404 Railroad Street	\$ 10,712,000	\$ 43,001	\$ 8,127	\$ 50,668
1-D-24	2nd	PMC 526 Penn Ave Associates	526 Penn Ave	\$ 2,000,000	\$ 16,063	\$ 202	\$ 9,460
9-N-158	2nd	Penn Ave Renaissance II	907 Penn Ave	\$ 4,015,500	\$ 13,276	\$ 5,718	\$ 18,993
1-D-66	2nd	PMC 717 Liberty Avenue	701 Liberty Ave	\$ 34,452,500	\$ 110,220	\$ 51,664	\$ 162,960
25-C-212	6th	Pittsburgh Decorative Center	3080 Smallman Street	\$ 1,656,800	\$ 3,426	\$ 4,322	\$ 7,837
48-S-221	6th	Butler Doughboy LP	3437 Butler Street	\$ 425,500	\$ 802	\$ 1,187	\$ 2,013
48-S-231	6th	Doughboy Square Apartments	3451 Butler Street	\$ 5,920,700	\$ 26,993	\$ 992	\$ 28,005
84-M-206-A	7th	Bakery Square 2 Living LP	6480 Living Place	\$ 23,119,900	\$ 109,357	\$ -	\$ 109,357
24-R-25	23rd	Progress Street Partners LP	220 Progress Street	\$ 21,798,100	\$ 38,521	\$ 63,293	\$ 103,105

## VII. Municipality: South Fayette Township

### LERTA Information

Ordinance enacted in 2003 in South Fayette Township, South Fayette School District, and Allegheny County to facilitate redevelopment of several areas including the Campbell Airport site, the Millers Run Corridor, Abele Business Park, the Mayview Hospital Site and industrial property off Thoms Run Road and Presto-Sygan Road

Termination date—not specified

### Exemption Schedule

Industrial Properties:

<u>Years</u>	<u>Exemption</u>
5	100% declining balance

Commercial Properties:

<u>Year</u>	<u>Exemption</u>
<b>1</b>	80%
<b>2</b>	60%
<b>3</b>	40%
<b>4</b>	20%
<b>5</b>	10%
<b>6</b>	0%

### **Properties Utilizing LERTA Exemption:**

<b>Parcel ID</b>	<b>Owner</b>	<b>Address</b>	<b>Local Market Value</b>	<b>County Tax Abated 2015</b>	<b>2015 County Taxes Collected</b>	<b>Annual County Taxes to be Collected post-LERTA</b>
401-P-1	Secure Storage	757 Millers Run Road	\$ 1,214,300	\$ 1,214,300	\$ 5,300	\$ 5,744
323-D-5	Bridgeville Hotel Associates	150 Old Pond Road	\$ 6,300,000	\$ 6,300,000	\$ 6,913	\$ 29,799
324-A-19	EBY Distribution LP	206 W Bridge Drive	\$ 854,000	\$ 854,000	\$ 2,682	\$ 4,039
482-G-1	Alpine Partners II LP	4000 Energy Drive	\$ 2,503,500	\$ 2,503,500	\$ 8,647	\$ 11,842

## **Conclusion**

It is evident in this year's Allegheny County LERTA Program Evaluation that the program is an effective tool for promoting economic development. The effects of LERTA can be measured by the effective use of underutilized property, and the creation of new jobs and additional new tax revenue, which may not otherwise have been generated without this program. This incentivized approach to economic development has been a significant benefit to developers, municipalities, and County residents. LERTA will continue to be an effective tool to induce development and have a quantifiable benefit in years to come.

## Appendix A – Master List of 2015 LERTA Properties

#	LERTA District	Ward	Parcel ID	Owner	Address	Local Market Value	County Tax Abated 2015	2015 County Taxes Collected	Annual County Taxes to be Collected post-
1	City of Pittsburgh	1st	1-M-1	7 Contestoga	7 Wood Street	\$ 2,695,900	\$ 4,138	\$ 8,441	\$ 12,752
2	City of Pittsburgh	1st	1-H-61	111 Wood Street	111 Wood Street	\$ 1,900,600	\$ 1,627	\$ 7,215	\$ 8,990
3	City of Pittsburgh	1st	1-H-306	Pele Capital LLC	345 4th Street	\$ 2,431,700	\$ 4,124	\$ 7,231	\$ 11,502
4	City of Pittsburgh	1st	1-H-309	341 Fourth Ave LLC	341 4th Ave	\$ 2,396,400	\$ 4,149	\$ 7,042	\$ 11,335
5	City of Pittsburgh	1st	1-H-286	Iron City Ventures	308 Forbes Ave	\$ 460,000	\$ 545	\$ 1,598	\$ 2,176
6	City of Pittsburgh	1st	1-M-145	Smithfield Properties	100 Smithfield	\$ 2,194,200	\$ 2,250	\$ 7,966	\$ 10,379
7	City of Pittsburgh	1st	11-J-2	LMS Fifth LP	1800 5th Ave	\$ 7,294,100	\$ 26,612	\$ 7,731	\$ 34,501
8	City of Pittsburgh	1st	2-J-26	Try Street Associates	620 2nd Ave	\$ 9,897,500	\$ 31,879	\$ 14,638	\$ 46,815
9	City of Pittsburgh	1st	1-G-43	River Vue Associates	300 Liberty Ave	\$ 19,644,600	\$ 61,709	\$ 30,586	\$ 92,919
10	City of Pittsburgh	1st	1-G-75	201 Stanwix Street	201 Stanwix Street	\$ 18,513,900	\$ 50,074	\$ 36,747	\$ 87,571
11	City of Pittsburgh	1st	11-J-68	Shanahan Housing	1801 Forbes Ave	\$ 3,241,500	\$ 13,303	\$ 1,989	\$ 15,332
12	City of Pittsburgh	1st	2-G-6	Blue Line Capital LP	1008 5th Ave	\$ 3,327,100	\$ 3,240	\$ 12,247	\$ 15,737
13	City of Pittsburgh	2nd	9-N-105	930 Penn Associates	930 Penn Ave	\$ 2,750,000	\$ 4,582	\$ 8,257	\$ 13,008
14	City of Pittsburgh	2nd	8-S-109	Century Building	130 7th Street	\$ 3,800,000	\$ 1,620	\$ 16,027	\$ 17,974
15	City of Pittsburgh	2nd	8-S-122	BIT Holdings	100 7th Street	\$ 21,630,200	\$ 54,054	\$ 47,292	\$ 102,311
16	City of Pittsburgh	2nd	1-D-268	Downtown Streets	225 Forbes Ave	\$ 19,297,700	\$ 32,054	\$ 58,040	\$ 91,278
17	City of Pittsburgh	2nd	24-S-19	Big River Developme	2349 Railroad	\$ 25,254,700	\$ 70,597	\$ 47,881	\$ 119,455
18	City of Pittsburgh	2nd	25-N-13	Cork Factory II	2404 Railroad	\$ 10,712,000	\$ 43,001	\$ 8,127	\$ 50,668
19	City of Pittsburgh	2nd	1-D-24	PMC 526 Penn Ave	526 Penn Ave	\$ 2,000,000	\$ 16,063	\$ 202	\$ 9,460
20	City of Pittsburgh	2nd	9-N-158	Penn Ave Renaissance	907 Penn Ave	\$ 4,015,500	\$ 13,276	\$ 5,718	\$ 18,993
21	City of Pittsburgh	2nd	1-D-66	PMC 717 Liberty	701 Liberty Ave	\$ 34,452,500	\$ 110,220	\$ 51,664	\$ 162,960
22	City of Pittsburgh	6th	25-C-212	Pittsburgh Decorative	3080 Smallman	\$ 1,656,800	\$ 3,426	\$ 4,322	\$ 7,837
23	City of Pittsburgh	6th	48-S-221	Butler Doughboy	3437 Butler Street	\$ 425,500	\$ 802	\$ 1,187	\$ 2,013
24	City of Pittsburgh	6th	48-S-231	Doughboy Square	3451 Butler Street	\$ 5,920,700	\$ 26,993	\$ 992	\$ 28,005
25	City of Pittsburgh	7th	84-M-206-A	Bakery Square 2	6480 Living Place	\$ 23,119,900	\$ 109,357	\$ -	\$ 109,357
26	City of Pittsburgh	23rd	24-R-25	Progress Street	220 Progress	\$ 21,798,100	\$ 38,521	\$ 63,293	\$ 103,105
27	Leetsdale	-	704-A-201	LIP III LP	800 Brickworks	\$ 7,021,100	\$ 2,677	\$ 29,922	\$ 33,210
28	Monroeville	-	744-J-386	Jamison Lane LP	3500 Technology	\$ 14,515,600	\$ 26,550	\$ 41,266	\$ 68,659
29	Findlay	-	1048-D-1-B	Horizon DSG	345 Court Street	\$ 85,583,700	\$ 137,527	\$ 261,938	\$ 404,811
30	McCandless	-	826-P-1-B	Lowe's Homes	9051 Saint Simon Way	\$ 7,896,200	\$ 38,970	\$ -	\$ 37,349
31	McCandless	-	715-C-5-B	Fidelity Bank	617 Duncan Road	\$ 642,300	\$ 3,038	\$ -	\$ 3,038
32	McCandless	-	715-K-1	Realty Income PA	8700 Duncan	\$ 10,326,700	\$ 25,061	\$ 23,308	\$ 48,845
33	McCandless	-	715-C-75-B	CVS	611 Duncan Ave	\$ 1,791,500	\$ 8,474	\$ -	\$ 8,474
34	McCandless	-	715-C-1	Adventure Champion	9020 Saint Simon Way	\$ 3,200,000	\$ 11,777	\$ 3,359	\$ 15,136
35	McCandless	-	715-K-25	McCandless Hotel	8630 Duncan	\$ 10,441,900	\$ 39,680	\$ 10,584	\$ 49,390
36	McCandless	-	715-B-75	MCCPA-Duncan LP	8900 Duncan	\$ 2,108,400	\$ 7,016	\$ 2,897	\$ 9,973
37	Neville Twp	-	273-S-23	Neville Island	6104 Grand Ave	\$ 2,019,300	\$ 4,160	\$ 5,283	\$ 9,551
38	Neville Twp	-	211-C-55	JLS Land Company	4800 Grand Ave	\$ 3,595,600	\$ 7,783	\$ 9,040	\$ 17,007
39	South Fayette	-	401-P-1	Secure Storage	757 Millers Run Road	\$ 1,214,300	\$ 336	\$ 5,300	\$ 5,744
40	South Fayette	-	323-D-5	Bridgeville Hotel	150 Old Pond Road	\$ 6,300,000	\$ 227,441	\$ 6,913	\$ 29,799
41	South Fayette	-	324-A-19	EBY Distribution	206 W Bridge	\$ 854,000	\$ 1,302	\$ 2,682	\$ 4,039
42	South Fayette	-	482-G-1	Alpine Partners II	4000 Energy Drive	\$ 2,503,500	\$ 3,835	\$ 8,647	\$ 11,842
<b>TOTALS</b>						<b>\$ 410,845,200</b>	<b>\$ 1,273,844</b>	<b>\$ 867,570</b>	<b>\$ 1,943,298</b>

## Appendix B

City of Pittsburgh: Real Estate Tax Abatement Programs									
Program	Type of Abatement	Participating Taxing Body and Annual Abatement Limit	Abatement Period	Increment Abated	Current Use of Property	Future Use of Property	Eligible Area	Application Review	
Act 42 Residential <i>Pittsburgh Code Chapter 265</i>	Assessment Reduction <sup>1</sup>	City	\$86,750 <i>for New Construction</i>	3 years	100% Increase in tax due to improvement	Residential or Vacant Land	City-wide	Allegheny County	
			\$36,009 <i>for Renovations</i>						
		School	\$86,750 <i>for New Construction</i>						
			\$36,009 <i>for Renovations</i>						
		County	\$66,000 <i>for Renovations</i>	2 years					
Act 42 Enhanced Residential <i>Pittsburgh Code Chapter 265, Ordinance 9</i>	Assessment Reduction <sup>1</sup>	City	\$250,000	10 years	100% Increase in tax due to improvement	Residential or Vacant Land	Residential, For-sale or Rental	28 Defined Areas	City of Pittsburgh
		School <sup>2</sup>	\$250,000						
Commercial LERTA <i>Pittsburgh Code Chapter 267</i>	Tax Credit <sup>3</sup>	City	\$50,000	5 years	100% Increase in tax due to improvement	Commercial, Industrial or Vacant Land	Commercial or Industrial, For-sale or Rental	City-wide	Allegheny County
Residential LERTA <sup>4</sup> <i>Pittsburgh Code Chapter 267, Ordinance 10</i>	Tax Credit <sup>3</sup>	City	\$150,000	10 years	100% Increase in tax due to improvement	Commercial or Industrial	Residential Rental or Hotels	4 Defined Areas	Urban Redevelopment Authority
		School	\$250,000	10 years	100% in Years 1 & 2; 90% in Years 3 & 4; 80% in Years 5 & 6; and so on				
Residential Enhanced LERTA <i>Pittsburgh Code Chapter 267, Ordinance 10</i>	Tax Credit <sup>3</sup>	City	\$2,700	10 years	100% Increase in tax due to improvement	Commercial or Industrial	Residential, Separately assessed units	4 Defined Areas	Urban Redevelopment Authority
		School <sup>2</sup>	\$3,480						
Local Economic Stimulus <sup>5</sup>	Tax Credit <sup>3</sup>	City	\$250,000	10 years	100% in Years 1 & 2; 90% in Years 3 & 4; 80% in Years 5 & 6; and so on	Commercial, Industrial or Vacant Land	Residential, Commercial or Industrial	City-wide	City of Pittsburgh
Visitability Residential <sup>6</sup>	Tax Credit <sup>3</sup>	City	\$2,500	5 years	100% Increase in tax due to improvement	Residential, Vacant Land, Commercial or Industrial	Residential, Single family, Duplex, Triplex, Adaptive reuse	City-wide	Allegheny County
		County	\$2,500						

<sup>1</sup>As assessment reductions, the total tax benefits of the Act 42 programs can change depending on the millage rate.

<sup>2</sup>The School District participation in these programs became effective August 1, 2014.

<sup>3</sup>As tax credits, the maximum benefits of the LERTA programs and the Local Economic Stimulus program cannot exceed the amounts listed above.

<sup>4</sup>Applications filed on or after July 1, 2012 through June 30, 2017 receive an abatement for the 100% increase in tax due to improvements for City taxes only.

<sup>5</sup>The Local Economic Stimulus applies to the incremental increase in taxes as a result of construction or improvements costs in excess of one million dollars (\$1,000,000).

<sup>6</sup>The Visitability tax credit can be used concurrently with other residential tax abatement programs.

Appendix C

Note: Millage Rate varies by year.  
2016 -2013: 4.73 2012: 5.69 Up To 2011: 4.69

# Tax Abated by Year

#	Owner	Lot & Block Number	2015	2014	2013	2012	2011	2010 & Earlier	Total Tax Abated
1	Horizon DSG Associates	1048-D-100	\$ 137,527	\$ 137,527	\$ 137,527	\$ 137,527	\$ 137,527	\$ -	\$ 687,635
	LIP III LP	704-A-201	\$ 2,677	\$ 4,015	\$ 5,354	\$ 16,605	\$ 10,577	\$ 30,242	\$ 69,470
	Adventure Champion	715-C-1	\$ 11,777	\$ 11,777	\$ 11,777	\$ -	\$ -	\$ -	\$ 35,331
	Fidelity Bank	715-C-50	\$ 3,038	\$ 3,038	\$ 3,038	\$ 2,161	\$ 1,781	\$ -	\$ 13,056
	CVS	715-C-75	\$ 8,474	\$ 8,474	\$ 8,474	\$ 1,945	\$ -	\$ -	\$ 27,367
	Realty Income Properties	715-K-1	\$ 25,061	\$ 25,061	\$ 25,061	\$ 30,148	\$ -	\$ -	\$ 105,331
	McCandless Hotel LLC	715-K-25	\$ 39,680	\$ 39,680	\$ -	\$ -	\$ -	\$ -	\$ 79,360
	Lowes Homes Centers	826-P-100	\$ 38,970	\$ 38,970	\$ 38,970	\$ 46,880	\$ 38,641	\$ -	\$ 202,431
	Jamison Lane LP	744-J-386	\$ 26,550	\$ 26,550	\$ 26,550	\$ 31,939	\$ 26,325	\$ 159,302	\$ 297,216
	JLS Land Company LLC	211-C-55	\$ 7,783	\$ 10,377	\$ 12,971	\$ -	\$ -	\$ -	\$ 31,131
	Neville Island Commons	273-S-23	\$ 4,160	\$ 5,547	\$ 6,933	\$ -	\$ -	\$ -	\$ 16,640
	River Vue Associates LP	1-G-43	\$ 61,709	\$ 68,566	\$ 68,566	\$ -	\$ -	\$ -	\$ 198,841
	201 StanwixSt. Associates	1-G-75	\$ 50,074	\$ 50,074	\$ -	\$ -	\$ -	\$ -	\$ 100,148
	111 Wood Street	1-H-61	\$ 1,627	\$ 1,627	\$ 1,859	\$ 2,237	\$ 2,079	\$ 6,685	\$ 16,114
	Iron City Ventures LLC	1-H-286	\$ 545	\$ 545	\$ 606	\$ 729	\$ -	\$ -	\$ 2,425
	LLC Pele Capital LLC	1-H-306	\$ 4,124	\$ 4,124	\$ 4,713	\$ 5,670	\$ 5,257	\$ 16,940	\$ 40,828
	341 Fourth Ave LLC	1-H-309	\$ 4,149	\$ 4,149	\$ 4,840	\$ 5,823	\$ 5,731	\$ 17,826	\$ 42,518
	Smithfield Properties LP	1-M-145	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250
	Penn Ave Renaissance LP	9-N-158	\$ 13,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,276
	PMC 717 Liberty Avenue	1-D-66	\$ 110,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,220
	Blue Line capital LP	2-G-6	\$ 3,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,240
	Doughboy Square Apartments	48-S-231	\$ 26,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,993
	Bakery Square 2 Living	8-M-206-A	\$ 109,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,357
	MCCPA-Duncan LP	715-B-75	\$ 7,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,016
	7 Conestoga Associates	1-M-10	\$ 4,138	\$ 4,138	\$ 4,730	\$ 5,690	\$ 5,276	\$ 17,000	\$ 40,972
	Try Street Associates 1 LP	2-J-260	\$ 31,879	\$ 31,879	\$ 35,863	\$ 43,142	\$ 39,511	\$ 39,511	\$ 221,785
	LMS Fifth LP	11-J-2	\$ 26,612	\$ 29,569	\$ 29,569	\$ -	\$ -	\$ -	\$ 85,750
	Progress Street Partners	24-R-25	\$ 38,521	\$ 38,521	\$ 44,941	\$ 54,062	\$ 50,927	\$ 292,828	\$ 519,800
	PMC 526 Penn Ave LP	1-D-24	\$ 16,063	\$ 16,063	\$ -	\$ -	\$ -	\$ -	\$ 32,126
	Downtown Streets Pgh	1-D-268	\$ 32,054	\$ 36,060	\$ 36,060	\$ 48,199	\$ 4,874	\$ -	\$ 157,247
	Century Building Housing	8-S-109	\$ 1,620	\$ 1,620	\$ 1,822	\$ 25,677	\$ 23,516	\$ 19,988	\$ 74,243
	BIT Holdings Sixty-Five	8-S-122	\$ 54,054	\$ 63,063	\$ 63,063	\$ 70,328	\$ 57,968	\$ 275,350	\$ 583,826
	930 Penn Associates	9-N-105	\$ 4,582	\$ 5,346	\$ 5,346	\$ 7,350	\$ 14,814	\$ 70,365	\$ 107,803
	Big River Development	24-S-190	\$ 70,597	\$ 70,597	\$ 80,682	\$ 97,058	\$ 90,000	\$ 296,877	\$ 705,811
	Cork Factory II Apartments	25-N-13	\$ 43,001	\$ 43,001	\$ -	\$ -	\$ -	\$ -	\$ 86,002
	Pittsburgh Decorative Ctr.	25-C-212	\$ 3,426	\$ 3,426	\$ 3,854	\$ 4,637	\$ 4,246	\$ 4,246	\$ 23,835
	Butler Doughboy LP	48-S-221	\$ 802	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ 1,604
	Shanahan Housing Assoc	11-J-68	\$ 13,303	\$ 13,303	\$ -	\$ -	\$ -	\$ -	\$ 26,606
	Bridgeville Hotel Associates	323-D-5	\$ 22,745	\$ 30,327	\$ -	\$ -	\$ -	\$ -	\$ 53,072
	Secure Storage	401-P-1	\$ 336	\$ 672	\$ 1,008	\$ 1,616	\$ 1,669	\$ -	\$ 5,301
	EBY Distribution LP	324-A-19	\$ 1,302	\$ 1,953	\$ -	\$ -	\$ -	\$ -	\$ 3,255
	907 - 910 Penn Ave III LP	9-N-158	\$ 13,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,275
	Bakery Living 1.0 - Walnut	84-M-206	\$ 109,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,357
	Alpine Partners II LP	482-G-1	\$ 3,835	\$ 5,114	\$ -	\$ -	\$ -	\$ -	\$ 8,949
									\$ 5,098,813

**Addendum:**

Allegheny County municipalities with LERTA ordinances:

- Carnegie Borough
- City of Pittsburgh\*
- Elizabeth Twp.
- Findlay Twp.\*
- Harmar Twp.
- Harrison Twp.
- Leetsdale Borough\*
- McCandless Twp.\*
- McKees Rocks Borough
- Millvale Borough
- Monroeville\*
- Moon Twp.
- Mt. Oliver Borough
- Neville Twp.\*
- North Versailles Twp.
- North Fayette Twp.
- South Fayette Twp.\*
- Stowe Twp.
- Swissvale Borough
- West Mifflin Borough

\* = *active LERTA*

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