

INCENTIVES DESCRIPTION

PROGRAM	ELIGIBLE USE	OVERVIEW	BENEFIT	TERM	TYPE OF DISTRICT	ISSUER OF ABATEMENT CERTIFICATE	OTHER APPROVALS
Commercial Rehabilitation Exemption, PA 210	Condos' Apts, Office, retail	Provides tax incentives for the rehabilitation of commercial property for the primary purpose and use of a commercial activity. County must also approve incentive.	100% tax abatement on improvements. Excludes school millage.	1-10 years	Commercial Rehabilitation District	State Tax Commission	County
Industrial Property Tax Exemption, PA 198	Industrial, manufacturing and Hi-Tech and some special considerations	Provides tax incentives to manufacturers to enable the renovation and expansion of aging facilities, assist in the building of new facilities and to promote the establishment of high tech facilities. (rare cases) Replacement of obsolete real and personal property.	50% tax deduction (real/personal property) 100% tax abatement	1-12 years 1-12 years	Industrial Development District OR Plan Rehabilitation District	State Tax Commission	State Treasurer, Licensing and Regulatory Affairs (LARA)
New Personal Property Tax Exemption, PA 328	Office, industrial	Provides tax incentives for the installation of new machinery and equipment.	100% tax abatement	no statutory limit			
Obsolete Property Rehabilitation Exemption, PA 146 <small>New exemptions will not be granted after Dec. 31, 2016</small>	Condo's, Apts, Office, retail	Provides tax incentives for the rehabilitation of obsolete commercial property.	100% tax abatement on improvements. Excludes school millage.	1-12 years	Obsolete Property Rehabilitation District	State Tax Commission	
Commercial Redevelopment Act, PA 255	Office, retail, some apts. Must be zoned for mixed use that includes high density residential and located in a qualified downtown revitalization district (DDA, principal shopping district, business improvement district or just zoned and used for business).	Property tax abatement for commercial projects except banks, housing and public utilities. Two types: New projects get benefit of about 50% of value of improvement; rehabilitations get benefit equal to incremental value of improvement. Land and personal property not included.	Restored facilities: 100% of the mills levied. For new or replacement facilities: 50% of the mills levied. 100% tax abatement of ad valorem property taxes on structure (not land)	1 - 12 years.	Commercial Redevelopment District	Clerk	State Tax Commission
Neighborhood Enterprise Zone	New Residential or Rehabilitation – Owner Occupied	To spur the development and rehab of residential housing in communities where it may not otherwise occur; also encourages owner-occupied housing.		up to 17 years	Neighborhood Enterprise Zone	Clerk	State Tax Commission

