

# **LERTA**

## **(Local Economic Revitalization Tax Assistance)**

The Local Economic Revitalization Tax Assistance Act allows local government bodies to extend a tax-free period to businesses making improvements to real estate in a LERTA designated area to encourage economic development and community growth.

Starpointe Business Park has been designated a LERTA area, and, as such, enjoys the benefits of a 5 year tax exemption on owner improvements to lots sold within the park\*. This designation has been granted by Hanover Township, Washington County, and the Burgettstown School District.

To take part in the benefits provided by the LERTA designation at Starpointe Business Park, property owners and potential buyers must keep the following in mind:

- LERTA tax exemption applies only to local taxing entities;
- LERTA tax exemption applies only to improvements to the land, not to the land itself which is still subject to the standard tax rates and terms;
- Entities wishing to take advantage of the LERTA tax exemption at Starpointe Business Park inform the local taxing authority upon completion of the improvement;
- LERTA tax exemption does not apply from the first day of property ownership, but, rather, when the applicant receives its occupancy permit;
- The local taxation bodies have the right to establish a maximum cost per unit to be exempted;
- Notification of improvements completion for LERTA tax exemption is the responsibility of the property owner, not of WCCED, its partners, or subsidiaries.

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\* For specific details on what is or is not included, contact the county tax assessment office at 100 W. Beau Street; Washington, PA 15301