



**City of Easton
LERTA
Local Economic Revitalization Tax Assistance**

What is LERTA?

The LERTA program is designed to promote and incentivize property investment in certain designated areas by granting a partial tax abatement on improvements made to properties within a designated LERTA District. Senate Bill #305 of 1977 enables the establishment of LERTA Districts in the State of Pennsylvania.

Easton City Council passed an ordinance amending Chapter 531, Tax Abatements, of the Codes of the City of Easton, Pa. to define the terms of the LERTA, set the exemption amount and schedule, and provide a procedure for property owners to secure an exemption. The Easton Area School District Board and Northampton County Council passed similar ordinances allowing the reestablishment of the LERTA program in Easton.

Who is eligible for LERTA?

Property owners of residential, commercial, industrial, or any other type of property located within the LERTA District are eligible for a 10 year partial tax abatement on property tax increases which are a result of substantial property improvement and subsequent property reassessment by Northampton County.

Easton's LERTA District was established by City Council Resolution #66-2012.

LERTA permit applications received after the improved property has received a CO from the City, will not be eligible for the program.

How much is the exemption/abatement?

For purposes of LERTA, a property's assessed value prior to the substantial improvement being made is referred to as it's "base" assessment. Upon completion of the improvements and receipt of a Certificate of Occupancy (CO) from the City of Easton, it is likely that the County will place an increased assessed value on the property. The difference between the base and the new assessed value is referred to as the increment.

For the first year immediately following the receipt of a CO, the owner will pay property taxes in the amount of the base assessment, in other words, the taxes will not increase from the base amount prior to construction. In the second year, the property taxes will be calculated at the base plus 10% of the increment. For each following year, for the next 10 years, an additional 10% of the increment will be added to the base until the 100% of the increment is reached.



How does one apply for LERTA?

To apply for LERTA benefits, a property owner must complete and submit a LERTA permit application to the Department of Code Enforcement at the time of construction permit application for the improvements. The application can be found at www.easton-pa.gov in the forms section under Code Enforcement. City Staff will notify Northampton County Tax Assessment office to ensure that the abatements are reflected in future property tax bills.

For a property in the District to be eligible, property owners must not owe the City, County, or School District any back taxes or have outstanding utility bills related to the property for which the application is being made.

The exemption timeline for each property is unique and begins with the receipt of the CO from the City of Easton.

LERTA applications may be received anytime until December 31st, 2017, at which point the City, School District and County Councils will determine if the program shall be continued.

What is a substantial improvement?

Any improvement to a property which results in an increased assessment value is considered a substantial improvement. Typically, cosmetic improvements, such as painting, new flooring, or new kitchen cabinets, are not considered substantial improvements.

What if the property is sold? Will the abatement continue?

Yes. The exemption from taxes authorized by this act shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

More information can be found in Chapter 531 of the Codified City Ordinances entitled "Tax Abatements". For questions, please contact Dawn Hart in the Economic Development Department, dhart@easton-pa.gov or call 610-250-6719.

NUMBER	TAX PARCEL	LOCATION	Justification for Inclusion	Zoning	Lot Size (acres)	Status	Future Use
1	M9NE2B 10 2	E GRANT ST	A residential development on this parcel would allow for a street connection between the Highlands residential development off 611 and the South Side neighborhood of Easton.	SS	10.65	Vacant wooded lot. Formerly approved for residential.	Residential living: Single family, Attached or low rise. Large enough for a mixed residential proposal.
2	M10 2 10	301 GRANT ST	A residential development on this parcel would allow for a street connection between the Highlands residential development off 611 and the South Side neighborhood of Easton.	SS	2.75	Vacant wooded lot. Formerly approved for residential.	Residential living: Single family, Attached or low rise. Large enough for a mixed residential proposal.
3	L9SE2C 9 11C	S DELAWARE DR	A developer is currently looking to purchase this property from the Redevelopment Authority of Easton and is an excellent location for commercial or light industrial development.	RC	1.16	Vacant wooded lands.	Commercial, residential living, bed and breakfast, waterfront restaurant, etc.
4	L9SE2C 9 11	S DELAWARE DR	This is an excellent location for commercial or light industrial development.	RC	1.23	Vacant wooded lands.	Commercial, residential living, bed and breakfast, waterfront restaurant, etc.
5	L9SE2D 8 2	185 S 3RD ST	This is the current site for the Days Inn and potential future site of the Da Vinci Science City.	DD	2.96	4-story deteriorating hotel and large underutilized parking areas to be razed in February 2018.	Tourist attraction, new accommodations, upscale condominiums. Mixed use.
6	L9SE2B 13 2	132 S 3RD ST	Potential for mixed use, possible re-development or new build.	DD	0.101	Undersized 1 story deteriorated water damaged.	4-6 Story mixed use building. Residential living and/or office space with a restaurant or café 1st floor potential
7	L9SE2C 1 2	136 -42 S 3RD ST	Potential for mixed use, possible re-development or new build.	DD	0.51	Undersized 1 story deteriorated water damaged.	4-6 Story mixed use building. Residential living and/or office space with a restaurant or café 1st floor commercial.
8	L9SE1B 31 16	623 PINE ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
9	L9SE1B 31 13	617 PINE ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
10	L9SE1B 31 1	626 -28 WALNUT AVE	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.04	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.

11	L9SE1B 31 3	622 WALNUT ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
12	L9SE1B 31 14	619 PINE ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
13	L9SE1B 31 15	621 PINE ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
14	L9SE1B 31 2	624 WALNUT ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.02	Vacant lands adjacent to residential homes and apartments. Conceptual residential plan for 3 story-6unit.	Multi-story residential buildings / Lot consolidation.
15	L9SE1B 24 5A	675 PINE ST	This property could be improved from an infill, redevelopment and revitalization standpoint.	WW SC	0.07	3,100 sf lot, needs repairs.	Multi-story residential home and or off-street parking lot or commercial.
16	L9SE2B 10 7A-1	S 3RD ST	This is a vacant parcel that is currently being used as surface parking and is owned by the city. The city's goal is the development of vacant parcels within previously built areas.	DD	0.19	Existing parking lot.	Multi-story mixed use building. Office and upper floor residential close proximity to public parking garage and transit
17	L9SE2A 24 3	27 S 3RD ST	This is currently being used as a parking structure and is owned by the city. It has the potential for retail on the first floor and multi-story, mixed use.	DD	1.46	Undersized, existing parking garage.	Resized parking deck with additional multi-story tenant space facing 3rd Street
18	L9SE1B 30 7	627 -29 WALNUT AVE	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.08	Vacant empty lot.	Multi-story building residential use.
19	L9SE1B 30 6	623 -25 WALNUT AVE	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	WW	0.06	Vacant empty lot.	Multi-story building residential use.

20	L9SE1B 24 2	684 -96 NORTHAMPTON ST	Potential for mixed use, possible re-development or new build.	WW SC	0.33	Large 2-story brick industrial building. Used as a produce distribution facility.	Multi-story, mixed use, office and upper floor residential. Close proximity to downtown.
21	L9SE2A 15 11	418 -26 NORTHAMPTON ST	This is a vacant parcel that is currently being used as surface parking and is owned by a private club. Infill development would complete the streetscape and add another tax ratable. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	DD	0.3	Existing parking lot, provides private parking for several properties.	New 4-7 story mixed use building.
22	L9SE1B 16 15	811 NORTHAMPTON ST	This is a large structure that is seen as an important property to the West Ward neighborhood.	WW SC	0.7	Vacant 2 story building with a new owner.	Multi-story, mixed use, office and upper floor residential. Close proximity to downtown.
23	L9SE2B 6 3	222 NORTHAMPTON ST	This lot and the two next to it (which are parking) have the potential for expansion and or redevelopment.	DD	0.14	Existing 3 story building	Multi-story, mixed use, office and upper floor residential. Close proximity to downtown.
24	L9SE2B 6 4	218 -20 NORTHAMPTON ST	This lot and the one next to it (212-16) have the potential to be excellent in-fill development.	DD	0.14	Existing parking lot with one deteriorating wall.	Multi-Story mixed use building.
25	L9SE2B 6 5	212 -16 NORTHAMPTON ST	This lot and the one next to it (218-20) have the potential to be excellent in-fill development.	DD	0.14	Existing parking lot with one deteriorating wall.	Multi-Story mixed use building.
27	L9SE2A 8 6	513 Northampton St	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	DD	0.08	Vacant empty lot.	Multi-story mixed use building. Good location for office/restaurant/ retail
28	L9SE2A 8 5	509 -11 NORTHAMPTON ST	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	DD	0.09	Vacant empty lot.	Multi-story mixed use building. Good location for office/restaurant/ retail
30	L9SE2A 8 4	505 -07 NORTHAMPTON ST	The building is structurally deficient and needs to be demolished. New construction opportunity.	DD	0.08	Poor structural conditions.	Multi-story mixed use building. Good location for office/restaurant/ retail
31	L9SE2A 8 7	517-519 Northampton St	This is a vacant parcel and the city's goal is the development of vacant parcels within previously built areas. This parcel is served by public infrastructure, such as transportation, water, wastewater, and other utilities.	DD	0.09	Existing vacant empty lot.	Multi-story mixed use building. Good location for office/restaurant/ retail

32	L9SE2A 9 6	407 NORTHAMPTON ST	This property has potential as all upper floors are vacant.	DD	0.04	Existing 6-story building, poor access to upper floors and rear.	Restore upper floors, create better accessibility. Mixed use.
33	L9SE2A 11 5	301 -303 NORTHAMPTON ST	This property is significantly underutilized and currently uses only one floor.	DD	0.44	Parcel undersized for retail use.	Multi-Story mixed use building. Prime real estate.
35	L9NE3D 17 10	56 N 3RD ST	This is a vacant parcel that is currently being used as surface parking and is owned by the city. The city's goal is the development of vacant parcels within previously built areas.	DD	0.61	Existing parking lot that fronts on North 3rd St.	Multi-Story mixed use building.
36	L9NW3C 10 6	331 -333 N 13TH ST	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.21	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
37	L9NW3C 10 4	1234 WOOD AVE	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.02	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
38	L9NW3C 10 1	1240 WOOD AVE	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.03	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
39	L9NW3C 10 2	1238 WOOD AVE	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.03	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
40	L9NW3C 10 3	1236 WOOD AVE	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.03	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
41	L9NW3C 10 5	1232 WOOD AVE	Major gateway for the City of Easton, the Silk Mill, and Lafayette college. Could transform intersection.	WW SC	0.03	Car sales lot. New owner. Mixed use potential.	Gateway enhancement location. 3-4 story office, mixed use building with first floor restaurant/café.
42	L9NE3C 4 1A	SPRING GARDEN ST	Vacant, river front lot (across from parks, entertainment and recreation activities) with excellent infill opportunities.	DD	0.27	Grassy vacant riverfront property located within the city's downtown.	Excellent site for a Class A office building.
43	L9NE3C 1 7A	N RIVERSIDE DR	This is a vacant lot, available for office or light industrial use. Excellent access to Rt 22, next to Lafayette arts campus.	RC	1.37	A vacant or underutilized office or light industrial property.	Office or light industrial use.
44	L9 23 1	WOOD AVE	Potential for industrial use. Should be considered for living wage jobs, accessibility to Rt 22, and excellent infrastructure.	AR	9.28	Large portion of the tract is vacant lands. There is access to the property.	Office or light industrial use.
45	L9 14 4	HACKETT AVE	Potential for industrial use. Should be considered for living wage jobs, accessibility to Rt 22, and excellent infrastructure.	AR	10.39	Large portion of the tract is vacant lands. There is access to the property.	Office or light industrial use.
46	L9 15 1	N 13TH ST	Potential for industrial use. Should be considered for living wage jobs, accessibility to Rt 22, and excellent infrastructure.	AR	7.49	Large portion of the tract is vacant lands. There is access to the property.	Office or light industrial use.

47	L9NE3D 11 20	59 N 5TH ST	Underutilized property with excellent views located in downtown.	DD	4.94	Original house was destroyed by fire and only the carriage house remains.	High end residential.
48	L9NE1 23 4	1000 BUSHKILL DR	This property could be improved from a redevelopment and revitalization standpoint.	RC	1.03	Existing oil business.	Office or light industrial use.
49	L9NE1 23 3	BUSHKILL DR	Vacant land that was formerly and iron and metal recycling business and now is a potential brownfield site.	RC	4	Vacant former recycling center.	Office or light industrial use.
50	L9NE1 17 10	1111 -13 BUSHKILL DR	Vacant land that was formerly and iron and metal recycling business and now is a potential brownfield site.	AR	10.37	Vacant former recycling center.	Office or light industrial use.
51	L9SE2B 8 4	108 -16 NORTHAMPTON ST	Major gateway for the City of Easton, riverfront access, and continued renewal of Northampton street.	DD SC	0.3	3-story building. Small parking lot located on the river side of the lot.	Excellent site for residential.
52	L9SE1B 18 6	687 NORTHAMPTON ST	This property could be improved from a redevelopment and revitalization standpoint.	WW SC	0.47	2-3 story stone historic building. Contain ample parking. It has unique architecture worth preserving.	Grocery store, restaurant, entertainment venue, catering facility.
53	L9SE2A 7 1	601 A NORTHAMPTON ST	The property is not being used to it's highest and best potential.	DD	0.08	Existing large 4 story. Restaurant first floor. Vacant upper floors and rear of the building. Currently for sale. Currently for sale.	Renovate existing mixed use building.
54	L9NE3C 6 18A	45 LARRY HOLMES DR	Vacant, river front lot (across from parks, entertainment and recreation activities) with excellent infill opportunities.	DD SC	1.88	Existing large parking lot used for the Governor Wolf residents.	Mixed business/residential over looking the River.
55	L9SE2A 10 7	353 -59 NORTHAMPTON ST	This property could be significantly improved from a redevelopment and revitalization standpoint.	DD	0.28	Existing single room facility with first floor retail.	Aging building, not maintained well. Needs a total makeover.
56	L9SE1D 11 1	1298 SPRUCE ST	This property is an excellent economic development opportunity for the West Ward neighborhood.	WW SC	0.38	Vacant 2 story industrial building, former electric supply business. Has on-site parking.	Possible light manufacturing, office, retail or grocery store use.
57	L9SE2A 10 6	349 -51 NORTHAMPTON ST	This property could be improved from a redevelopment and revitalization standpoint.	DD	0.14	Underutilized 4 story building. Partly renovated. Vacant upper floors. Poor building conditions in the rear. Poor access to upper floors.	Attractive building front perfect for 1st floor retail or lobby access upper floor apartments.

58	L9SE2A 15 3	460 -62 NORTHAMPTON ST	This property could be improved from a redevelopment and revitalization standpoint.	DD	0.23	Existing 5 story attractive, upper floors are underutilized, mixed use building. First floor antique shop. There is an unorganized grassy unpaved parking area in rear.	Maximize and occupy upper floors. Maintain as a mixed use. Pave existing rear parking lot.
59	M9NE1B 11 1	COAL ST	Key property in the City of Easton of strategic importance to the South Side neighborhood. Ability to provide mixed use and affordable housing.	SS	3.94	4 acre brownfield site. Pending mixed residential and commercial redevelopment site plan.	Mixed residential living and ancillary personal and commercial services.
60	M9NE1B 7 2	457 W LINCOLN ST	Important to the South Side neighborhood. Ability to provide affordable housing possibilities.	SS	1.32	Vacant multi-level industrial building, pending apartment use concept.	Dense residential living, mixed office and residential living, potential for unique work and living spaces
61	L9SE2A 9 7	411-419 Northampton Street	Large, highly underutilized space in the downtown area. Ability to develop mixed use.	DD SC	0.17	Former night club and entertainment venue.	Dense residential living, mixed office and residential living, potential for unique work and living spaces
62	L9SE2A 20 15	42 S 6TH ST	Open lot on lovely residential street in up and coming neighborhood between the downtown and West Ward neighborhoods.	WW	0.07	Existing vacant empty lot.	Dense residential living, mixed office and residential living, potential for unique work and living spaces
63	L9SE2A 20 17	36 S 6TH ST	Open lot on lovely residential street in up and coming neighborhood between the downtown and West Ward neighborhoods.	WW	0.05	Existing vacant empty lot.	Dense residential living, mixed office and residential living, potential for unique work and living spaces
64	L9SE2A 20 16	40 S 6TH ST	Open lot on lovely residential street in up and coming neighborhood between the downtown and West Ward neighborhoods.	WW	0.09	Existing vacant empty lot.	Dense residential living, mixed office and residential living, potential for unique work and living spaces
65	L9SE1B 25 15	616 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.02	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.
66	L9SE1B 25 14	618-20 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.07	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.
67	L9SE1B 25 13	622-24 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.09	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.

68	L9SE1B 25 12	626 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.04	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.
69	L9SE1B 25 11	628 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.02	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.
70	L9SE1B 25 10	630 NORTHAMPTON ST	Blighted properties and vacant lots.	WW SC	0.08	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.
71	L9SE1B 25 25	627 PINE ST	Blighted properties and vacant lots.	WW SC	0.03	These parcels are all owned by the same individual. Some are blighted, all are vacant. Recently, several were demolished.	With the right incentives the proposed project is a 7-9 story building with a grocery store on the first floor and a parking deck on the second level with residential units above.

