

# Application for Tax Abatement

Warren County Tax Assessment Office

204 Fourth Avenue, Warren, PA 16365

Property tax exemptions for alterations or new construction for both residential and commercial properties are available in various forms (*see instructions at the end of this document*) in the following municipalities in Warren County, PA: Conewango Township, Cherry Grove Township, Glade Township, Limestone Township, Pleasant Township, Watson Township, Clarendon Borough, Tidioute Borough, Youngsville Borough, and the City of Warren. An application may be secured from those relevant municipal offices or the Warren County Tax Assessment Office or the County website at <http://warrencopa.com>. Applications must be filled out completely and returned to the proper offices (see instruction at the end of this document). **Only one abatement per application. Do not request multiple property abatements on one application.**

## PROPERTY INFORMATION

Parcel ID: \_\_\_\_\_ Control #: \_\_\_\_\_

Location of Tax Abatement: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip: \_\_\_\_\_

## APPLICANT INFORMATION

Owner Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Owner Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip: \_\_\_\_\_

Cell Phone #: \_\_\_\_\_ Email: \_\_\_\_\_

## DEVELOPMENT DESCRIPTION (Check One)

- Type of Improvement:
- New Commercial Construction
  - Commercial Addition/Renovation
  - New Residential Construction
  - Residential Addition/Renovation
  - New Garage/Outbuilding greater than 300 square feet
  - Other (please specify) \_\_\_\_\_

Summarize project, projected costs, and any questions/comments related to your application:

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Tax Abatement Program Overview

Starting in 2019, the County of Warren, in conjunction with multiple municipalities and the Warren County School District have initiated a comprehensive tax abatement program for both residential and commercial properties utilizing the “Improvement Of Deteriorating Real Property or Areas Tax Exemption Act” of 1971 and the “Local Economic Revitalization Tax Assistance Act” of 1977 to write complimentary ordinances and resolutions authorizing such exemptions. The County, municipalities, and School District believe this will be a tool to assist in an eventual tax base increase, an increase in overall employment, and aid in the redevelopment of our communities.

## Tax Abatement Eligibility Requirements

All properties within Conewango Township, Cherry Grove Township, Glade Township, Limestone Township, Pleasant Township, Watson Township, Clarendon Borough, Tidioute Borough, Youngsville Borough, and the City of Warren shall be eligible for some type of property tax abatement (according to the schedules below) on property tax increases resulting from the redevelopment or substantial improvement of a property which results in reassessment of the property by the County Assessment Office. Any person and/or business owning a property in those municipalities is eligible to apply for this program, with any award provided being done so in compliance with all sections of these guidelines.

## Exemption Schedules

When a property is improved through the substantial renovation or new construction of a structure or site renovation a property is reassessed and a new value is placed on the property. This program allows property owners to pay abated taxes on the new tax assessed amount for a period of up to 5 years. It’s important to note, the abatement can vary municipality-to-municipality based on the decisions of a municipality’s elected officials. ***The exemption from real property taxes shall be upon real property exempted and shall not terminate upon the sale or exchange of the real property.*** The assessed valuation of residential improvements, residential construction, business improvements and business construction shall be exempted from real property taxes in accordance with the following schedule:

<b>Property Tax Abatement Schedules</b>				
<b>Municipality</b>	<b>Residential Improvements</b>	<b>Residential New Construction</b>	<b>Commercial Improvements</b>	<b>Commercial New Construction</b>
Cherry Grove Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Conewango Twp.	5 Yrs./100%	2 Yrs./100%	2 Yrs./100%	—
Glade Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Limestone Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Pleasant Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Pine Grove Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Watson Twp.	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Clarendon Borough	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Tidioute Borough	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
Youngsville Borough	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%
City of Warren	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%	5 Yrs./100%

## Definitions

**New Commercial Construction** - The building or erection of structures other than Dwelling Units upon vacant land or land specifically prepared to receive such structures.

**Commercial Addition/Renovation** - The repair, construction or reconstruction, including alterations and additions, of commercial property on lots where structures already exist. Ordinary upkeep and maintenance shall not be deemed an improvement.

**New Residential Construction** - The building or erection of Dwelling Units upon vacant land or land specifically prepared to receive such structures. "Dwelling Unit" means a house, double house, or duplex, townhouse, or row house, apartment, condominium, or any building designed or used as a permanent or temporary living quarters for human habitation by an individual, a family, or families, or other persons.

**Residential Addition/Renovation/ New Garage/Outbuilding** - The repair, construction or reconstruction, including alterations and additions, of Dwelling Units on lots where structures already exist. Ordinary upkeep and maintenance shall not be deemed an improvement.

## Application Process

Applications for Exemption may be obtained from the Tax Assessment Office in the County Courthouse, through the County website at <http://warrencopa.com> or at one of the municipal offices who've opted into the program.

You must submit your completed application to the County Assessment Office, your local municipal office, and to the Warren County School District using the addresses listed below.

<b>Warren County Tax Assessment Office</b> Residential Real Property Tax Exemption 204 Fourth Avenue, Warren, PA 16365	<b>Warren County School District</b> Real Property Tax Exemption 6820 Market Street Russell, PA 16345
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Municipal Offices				
Municipality	Address	City	State	ZIP
Cherry Grove Twp.	6039 Cherry Grove Road	Clarendon	PA	16313
Conewango Twp.	4 Fireman Street	Warren	PA	16365
Glade Twp.	1285 Cobham Park Road	Warren	PA	16365
Limestone Twp.	P.O. Box 211	Tidioute	PA	16351
Pleasant Twp.	8 Chari Lane	Warren	PA	16365
Pine Grove Twp.	P.O. Box 125	Russell	PA	16345
Watson Twp.	238 Dunham Mills Road	Clarendon	PA	16313
Clarendon Borough	P.O. Box 335	Clarendon	PA	16313
Tidioute Borough	129 Main Street	Tidioute	PA	16351
Youngsville Borough	40 Railroad Street	Youngsville	PA	16371
City of Warren	318 W. Third Avenue	Warren	PA	16365