



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 initially established by City Council Resolution #66-2012 and most recently amended by City Council resolution #121-2023.

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

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, 2027, 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 John Kingsley in the Department of Community and Economic Development, jkingsley@easton-pa.gov or call 610-250-6719.

NUMBER	TAX PARCEL	LOCATION	OWNERS_NAM
RECOMMENDED LERTA ADDITIONS			
83	L9SE2B 5 1 0310	1-6 CENTRE SQ	TWO SQUARE PROPERTIES LLC
84	L9SE2B 5 3 0310	8 CENTRE SQ	FEINER INVESTMENTS LLC
85	L9SE4B 8 3 0310E	508 WEST CANAL ST	SHILOH BAPTIST CHURCH OF EASTON PA
86	M9NE2B 16 9 0310	130 PHILIPS ST	JONES ALFRED DEAN & BETTY J
87	M9NE2B 16 8 0310	132 PHILIPS ST	JONES ALFRED DEAN & BETTY J
88	M9NE2B 16 7 0310	134 PHILIPS ST	HOUSTON WILLIAM & ELIZABETH
89	M9NE2B 17 3 0310	CHARLES ST	HOUSTON WILLIAM D & ELIZ
90	L9NE4C 11 2 0310	653 BUSHKILL ST	BLACK CANYON LLC
91	L9NE4C 11 3 0310	671 BUSHKILL ST	BLACK CANYON LLC
PREVIOUSLY APPROVED LERTA PROPERTIES			
1	M9NE2B 10 2	E GRANT ST	THOMPSON DALE E
2	M10 2 10	301 GRANT ST	WITTE HOMES INC
3	L9SE2C 9 11C	S DELAWARE DR	REDEVELOPMENT AUTHORITY
4	L9SE2C 9 11	S DELAWARE DR	BARNDT MICHAEL A JR
5	L9SE2D 8 2	185 S 3RD ST	SARAL INC
6	L9SE2B 13 2	132 S 3RD ST	HERITAGE RIVERVIEW LP
7	L9SE2C 1 2	136 -42 S 3RD ST	HERITAGE RIVERVIEW LP
8	L9SE1B 31 16	623 PINE ST	JABBOUR MICHAEL M & ANTHONY M
9	L9SE1B 31 13	617 PINE ST	BRIGGS TERRY B & MARYALICE
10	L9SE1B 31 1	626 -28 WALNUT AVE	REDEVELOPMENT AUTHORITY OF EASTON
11	L9SE1B 31 3	622 WALNUT ST	HUTLER CHARLES J III
12	L9SE1B 31 14	619 PINE ST	HUTLER CHARLES J III
13	L9SE1B 31 15	621 PINE ST	HUTLER CHARLES
14	L9SE1B 31 2	624 WALNUT ST	HUTLER CHARLES J III
15	L9SE1B 24 5A	675 PINE ST	BALANI HINDRAJ L
16	L9SE2B 10 7A-1	S 3RD ST	EASTON CITY
17	L9SE2A 24 3	27 S 3RD ST	EASTON PARKING AUTHORITY
18	L9SE1B 30 7	627 -29 WALNUT AVE	KONDOUZ MEHMEDALI & TOPOVA AMINA
19	L9SE1B 30 6	623 -25 WALNUT AVE	KONDOUZ MEHMEDALI & TOPOVA AMINA
20	L9SE1B 24 2	684 -96 NORTHAMPTON ST	JOSEPH ELLIOTT M
21	L9SE2A 15 11	418 -26 NORTHAMPTON ST	POMFRET CLUB
22	L9SE1B 16 15	811 NORTHAMPTON ST	EASTON SCHOOL DEVELOPMENT L P
23	L9SE2B 6 3	222 NORTHAMPTON ST	DESAI JAGDISH
24	L9SE2B 6 4	218 -20 NORTHAMPTON ST	EASTON CITY
25	L9SE2B 6 5	212 -16 NORTHAMPTON ST	EASTON CITY
26	L9SE2B 6 6	208 -10 NORTHAMPTON ST	BASSIL YOUSFIEH SIA & ANTOINE ELIAS
27	L9SE2A 8 6	Vacant Land Northampton St	
28	L9SE2A 8 5	509 -11 NORTHAMPTON ST	JABBOUR MICHAEL M & ANTHONY M
29	L9SE2A 8 8	525 NORTHAMPTON ST	COUGHLIN JERRY A & LINDA R
30	L9SE2A 8 4	505 -07 NORTHAMPTON ST	MEN'S COMMUNITY HOUSE LLC
31	L9SE2A 8 7	Vacant Land Northampton St	
32	L9SE2A 9 6	407 NORTHAMPTON ST	RADOGNA JOSEPH R
33	L9SE2A 11 5	301 -303 NORTHAMPTON ST	VP SUBURBAN PA EMERALD LLC
34	L9NE4D 29 14	1129 SPRING GARDEN ST	ROBOFUSION LLC
35	L9NE3D 17 10	56 N 3RD ST	EASTON CITY
36	L9NW3C 10 6	331 -333 N 13TH ST	AMERICAN RADIO WORKS LLC
37	L9NW3C 10 4	1234 WOOD AVE	AMERICAN RADIO WORKS LLC
38	L9NW3C 10 1	1240 WOOD AVE	AMERICAN RADIO WORKS LLC
39	L9NW3C 10 2	1238 WOOD AVE	AMERICAN RADIO WORKS LLC
40	L9NW3C 10 3	1236 WOOD AVE	AMERICAN RADIO WORKS LLC
41	L9NW3C 10 5	1232 WOOD AVE	GULA NICOLE M
42	L9NE3C 4 1A	SPRING GARDEN ST	MITMAN CLAY R &
43	L9NE3C 1 7A	N RIVERSIDE DR	METROPOLITAN EDISON COMPANY
44	L9 23 1	WOOD AVE	EXCALIBUR REALTY COMPANY
45	L9 14 4	HACKETT AVE	EXCALIBUR REALTY COMPANY
46	L9 15 1	N 13TH ST	EXCALIBUR REALTY COMPANY
47	L9NE3D 11 20	59 N 5TH ST	VIVIAN GHALEB
48	L9NE1 23 4	1000 BUSHKILL DR	DEITER FAMILY LIMITED
49	L9NE1 23 3	BUSHKILL DR	STEIN JACOB REVOCABLE LIVING TR AGMT
50	L9NE1 17 10	1111 -13 BUSHKILL DR	STEIN JACOB REVOCABLE LIVING TR AGMT
51	L9SE2B 8 4	108 -16 NORTHAMPTON ST	KAPLAN SIDNEY A & HELENE F
52	L9SE1B 18 6	687 NORTHAMPTON ST	KOORIE PETER G & ODIL
53	L9SE2A 7 1	601 A NORTHAMPTON ST	601 NORTHAMPTON LLC
54	L9NE3C 6 18A	45 LARRY HOLMES DR	RIVERBANK DEVELOPMENT GROUP LP
55	L9SE2A 10 7	353 -59 NORTHAMPTON ST	JABBOUR MICHAEL M & ANTHONY M
56	L9SE1D 11 1	1298 SPRUCE ST	EALER REALTY CORP
57	L9SE2A 10 6	349 -51 NORTHAMPTON ST	CROFTS IAN & ABIGAIL DIAZ
58	L9SE2A 15 3	460 -62 NORTHAMPTON ST	HAMPTON HOTEL INC
59	M9NE1B 11 1	COAL ST	BLACK DIAMOND ENTERPRISES LTD

60	M9NE1B 7 2	457 W LINCOLN ST	SOUTHERN CROSS MANAGEMENT INC
61	L9SE2A 9 7	411-419 NORTHAMPTON ST	411 NORTHAMPTON LLC
62	L9SE2A 20 20	28-30 S 6TH ST	ARTHUR T SCHMIDT
63	L9SE2A 20 17	36 S 6TH ST	JOHN TRUSZ
64	L9SE2A 20 18	40 S 6TH ST	BLUE SD INVESTMENTS LP
65	L9SE1B 25 15	616 NORTHAMPTON ST	LOUIS SCHWARTZ
66	L9SE1B 25 14	618-20 NORTHAMPTON ST	LOUIS SCHWARTZ
67	L9SE1B 25 13	622-24 NORTHAMPTON ST	LOUIS SCHWARTZ
68	L9SE1B 25 12	626 NORTHAMPTON ST	LOUIS SCHWARTZ
69	L9SE1B 25 11	628 NORTHAMPTON ST	LOUIS SCHWARTZ
70	L9SE1B 25 10	630 NORTHAMPTON ST	LOUIS SCHWARTZ
71	L9SE1B 25 25	627 PINE ST	LOUIS SCHWARTZ
72	L9SE2B 14 3	201 LARRY HOLMES DR	MJP GRAT INVESTORS LP
73	L9SE2A 12 2	58 CENTRE SQ	GILBERT & MARTINE NIELSON
74	L9SE2A 22 1	37-39 S WEST ST	GREG SCHUTLER
75	L9SE2B 3 7	121 -27 NORTHAMPTON ST	BROAD RED LLC
76	M9NE1B 9 8	601 REYNOLDS ST	601 REYNOLDS ST LLC
77	L9SE4C 23 1	717-719 W BERWICK ST	STEPHEN GROTHUIS
78	M9 11 31 0810	250 LINE ST	250 LINE STREET LLC
79	L9SE2A 14 16	16-18 S 6TH ST	PINE STREET PLAZA LLC
80	L9SE1B 9 13	697 PROSPECT AVE	REDEVELOPMENT AUTHORITY
81	L9SE2B 2 10	157-163 NORTHAMPTON ST	57 FUSION LLC
82	L9SE2B 3 14	233 NORTHAMPTON ST	233 NORTHAMPTON LLC

LERTA Properties

with 07/2023 Additions

