

Abatement Codes					
Ordinance	Eligible	File Date	What's Required to Implement	Start Date	Duration
Act 175 (2-code)	New construction of single and multiple dwellings constructed for residential purposes or improvements to existing unoccupied residential dwellings or improvements to existing structures for purposes of conversion to residential dwellings.	No later than 12/31 of the same year permit is issued.	Clearance from Revenue	First of the month following the date on which the permit is issued.	Ends at the earliest of : 1. Occupancy 2. Conveyance to bona fide purchaser 3. Or 30 months from the date of month after which the building permit is issued.
961 (1-code)	Exemptions on improvements to existing residential properties containing one (1) or more units. (Ordinary upkeep and maintenance are not improvements). Available for single-family homes, duplexes, apartments, and condos. (Not for hotels.)	No later than 12/31 of the same year permit is issued.	Clearance from Revenue and Completion Statement	Exemption commences for the first year for which the improvements would be otherwise taxable.	10 years
1130 (8-code)	Exemption on new construction or improvements to deteriorated industrial, commercial or other business properties. (Ordinary upkeep and maintenance are not improvements.) Not intended for residential properties.	No later than 60 days from the date of issuance of the permit.	Clearance from Revenue and Completed Owner's Certification with a copy of the Certificate of Occupancy (CO), or if CO not required, an Affidavit (it will be listed on the permit which is required).	January 1st of the year following the year in which the initial Certificate of Occupancy is issued.	10 years
1456-A (N-code)	Exemption on new construction of residential properties. Available for single-family homes, duplexes, apartments, and condos. Not available for hotels.	No later than 60 days from the date of issuance of the permit.	Clearance from Revenue and Completed Owner's Certificate	Typically, the first of the month following the date on which settlement is made. However, if the applicant constructs the property for personal use so that there is no applicable settlement date, then a Certificate of Occupancy is required to use a date later than that on which the land was obtained.	10 years