

Neighborhood Assistance Program Enterprise Zone Program Tax Credit

Program Guidelines | April 2014

> ready > set > succeed



Table of Contents

Section I	Introduction	1
Section II	Program Criteria	1
A.	Eligible Applicants	1
B.	Eligible Activities	2
C.	Qualified Investments	2
D.	Ineligible Investment Sources	2
E.	Program Restrictions	3
F.	Activity Period	3
G.	Caps on Contributions	3
Section III	Single Application Process	4
A.	Submission of Application	4
B.	Review of Proposals	4
C.	Approval Process	5
Section IV	Application Content	5
A.	Narrative	5
B.	Applicant Profile	6
C.	Private Company and Commitment of Qualified Investment	6
D.	Budget	7
E.	Audit	7
F.	Budget Justification	7
G.	Attachments	7
Section V	Requirements After Approval	8
A.	Private Company Retaining and Using Tax Credits	8
B.	Private Company Selling Tax Credits	9
C.	Private Company Passing Through Tax Credits	9
D.	Amendment	10
E.	Modification	10
F.	Extension	11
Section VI	Regional Contacts	
Exhibit A	Neighborhood Assistance Program Community Impact Measures Report	
Exhibit B	Project Budget Justification	
Exhibit C	Application for Tax Credit Under the Neighborhood Assistance Program Enterprise Zone Program	
Exhibit D	Application to Sell or Assign Tax Credits Under the Neighborhood Assistance Act	
Exhibit E	Enterprise Zone Support Letter Sample	
Exhibit F	Enterprise Zone Coordinators	

Section I – Introduction

The Pennsylvania Department of Community and Economic Development (DCED) is authorized to administer the Neighborhood Assistance Program (NAP) under Article XIX-A of the Tax Reform Code of 1971, known as the Neighborhood Assistance Act (Act 48-1994) (72 P.S. §8901-A, et seq.), as amended. In 2007, act 55 made several changes to the program, supporting the efforts of the original Act. There are five components to this Act: the Neighborhood Assistance Program Tax Credit (NAP), the Special Program Priorities (SPP), the Neighborhood Partnership Program (NPP), the Charitable Food Program (CFP) and the Enterprise Zone Program Tax Credit (EZP).

The goal of the guidelines is to define the eligibility requirements, how to apply, the approval process and the closeout for EZP. The other Programs will be found under a separate cover.

This program is for **private companies**, working in distressed areas within a designated Enterprise Zone. The private companies make qualified investments to rehabilitate, expand and improve buildings or land that promote community development (construction cost only).

Once the application is approved, the private company would be eligible for up to a 25% tax credit, up to a maximum of \$500,000 in credits for the project.

For application dates and other important information regarding the program, please visit our website at www.newPA.com.

If you are thinking about applying for this program, it is recommended that you talk with your regional Enterprise Zone Coordinator (*Exhibit F*) or contact DCED at the phone number included at the end of the guidelines (*Section VI*).

Section II – Program Criteria

A. Eligible Applicants

Private companies, including agricultural, industrial, manufacturing or research and development enterprises within Pennsylvania are eligible to apply. This would include any enterprise as defined by the Pennsylvania Industrial Development Authority Act or the Pennsylvania Economic Development Financing Law.

An eligible private company is an entity authorized to conduct business in Pennsylvania and subject to taxes imposed under:

- Corporate Net Income Tax
- Capital Stock-Franchise Tax
- Bank & Trust Company Shares Tax
- Title Insurance Company Shares Tax
- Insurance Premiums Tax
- Mutual Thrift Institutions Tax

The Department of Revenue will grant a tax credit against any of the above taxes due by the contributing private company. Additionally, Pennsylvania S corporations, limited liability companies, partnerships, joint ventures and business trusts may pass through tax credits.

B. Eligible Activities

The goal of the program is to assist qualified investments by approved private companies.

The eligible activities include:

- Rehabilitation
- Expansion
- Improvement to a building(s)
- Improvement to land
- Engineering
- Architecture
- Acquisition

In addition:

- The project is required to be within portions of a distressed community, that has been designated an Enterprise Zone.
- Employment opportunities must be created for low income individuals located within the Enterprise Zone. These employment opportunities must be at family sustainable wage (above minimum wage), full-time and include benefits.

C. Qualified Investments

Except for any financing that was secured through Commonwealth of Pennsylvania program assistance, qualified investments include:

- Business equity
- Private loans
- Working Capital
- Loans from federal or local government sources

D. Ineligible Investment Sources

Other funding sources may be included in the budget; however tax credits would not apply to the following:

- Grant funds from any source
- Loan funds issued, guaranteed, or capitalized by a commonwealth agency or state-related authority, including but not limited to sources such as local Enterprise Zone revolving loan funds, Pennsylvania Industrial Development Authority, and Commonwealth Financing Authority
- Revenue derived from the sale of NAP tax credits
- Equity or revenue derived from or benefiting from other state or state-administered tax credits, including but not limited to the federal Low-Income Housing Tax Credit, federal Rehabilitation Investment Tax Credit (RITC), and state Historic Preservation Incentive Tax Credit.

E. Program Restrictions

1. Tax credits will not be granted if the investment displaces residents, unless changes in neighborhood residential patterns demonstrably promote Neighborhood Conservation, that is, a project that prevents the decline of a neighborhood or supports the needs of a vulnerable population; and positive measures are taken to assist in or minimize the cost of relocation of residents affected under a documented community plan.
2. Tax credits granted under the EZP to a private company that is a partner in a limited partnership agreement formed for the purpose of developing affordable housing or other joint ventures, is limited to their direct private investment in the project.
3. Tax credits may not be granted to a private company requesting additional tax credits for physical improvements to buildings or land which have previously been awarded EZP tax credits for improvements to the same building or land. A building addition is *not* considered the same building.

F. Activity Period

The activity period is 12 months, beginning on July 1 and ending on June 30 of the following year. The private company must expend the qualified investment and complete the approved project within this 12 month time frame or apply for an extension (*Section V-F*).

G. Caps on Contributions

1. **Private companies contributing to 3 or less projects:** The maximum tax credit amount a private company may receive annually for investments in 3 or less projects is \$500,000. This maximum applies to the total of Neighborhood Assistance Programs (NAP/SPP/NPP/EZP) tax credits awarded under all programs.
2. **Private companies contributing to 4 or more projects:** The maximum tax credit amount a private company may receive annually for investments in 4 or more projects is \$1,250,000. This maximum applies to the total of Neighborhood Assistance Programs (NAP/SPP/NPP/EZP) tax credits awarded under all programs. There are no limits on how many projects to which a private company may contribute.

Section III – The Single Application Process

Every applicant is required to complete an Electronic Single Application (ESA), also known as the DCED Single Application when applying for funding. To assist in the success of the application, complete all required elements of the program. Complete an accurate narrative that provides the Place and Problem, Project and Proposed Outcomes.

Failure to submit a complete application with all the required additional information will negatively impact the review of the application and may cause DCED to reject the funding request.

A. Submission of Application

1. The applicant applies electronically utilizing the DCED Electronic Single Application for Assistance located at www.newPA.com or www.esa.dced.state.pa.us. DCED also requires the applicant to submit the application addenda listed in the ESA as a part of the application process. The required Application Content (*Section IV*) may be attached electronically to the application on the Addenda tab, or submitted via US Mail with the signature page. Please reference the Single Application number on any documents sent with the signature page.

If you need additional assistance, contact the Customer Service Center at: 1-800-379-7448 or 717-787-3405.

2. DCED will award tax credits once the application process is completed, if eligible. DCED is required to review applications within 90 days of receipt. If information is missing or the application is being held for other reasons, the applicant will be notified. Please visit www.newPA.com for updated tax credit information.

B. Review of Proposals

Applications will be reviewed and ranked based upon the following factors:

1. The application is to be complete and concise with measurable goals and outcomes, quantified impact, as required on the completed Community Impact Measures Report (*Exhibit A*).
2. The application must describe how the proposed qualified investment will promote community and economic development through the rehabilitation of a building or buildings, or by expanding and improving buildings or land located in a designated Enterprise Zone.
3. Preference will be given if a substantial number of jobs are created/retained.
4. Once the project has received all approvals it is ready to begin. Projects in preliminary stages of approval, acquisition, etc. will not be considered.
5. **The application should explain collaboration with DCED Regional Offices and programs as well as the Enterprise Zone Coordinator.**
6. Approval decisions will be made subject to the availability of tax credits, activity to be undertaken, reasonableness, and completeness of the application.
7. DCED, at its discretion, after applications are reviewed and if credits are still available, may provide an opportunity for applicants with incomplete applications meriting additional consideration to provide supplemental information for review and approval. However, the Department is under no obligation to seek further information or clarification to complete its review of the application.
8. Applications not approved for funding will receive rejection letters.

C. Approval Process

1. The DCED Secretary will approve projects for EZP tax credits as well as establish the amount of tax credits that will be provided to a private company.
2. DCED will offer a tax credit project approval to the private company. The approval letter is actually a contract offer that outlines the terms and conditions of the award. This approval letter must be signed by the private company and returned to DCED within 60 days of the offer in order to become effective. The approval letter becomes an executed contract between DCED and the private company once it is signed and returned to DCED.
3. A blank Application for Tax Credit Under The Neighborhood Assistance Program Enterprise Zone Program form (*Exhibit C*) is included with the award letter to the private company. This form should be completed by the investor and returned to DCED when the qualified investment is complete. DCED will process the form and forward it to the Department of Revenue for final approval upon receipt.

Section IV – Application Content

A. Narrative

The narrative portion of the application must contain an explanation of the Place and Problem, Project and Proposed Outcomes, and describe the entire project. Please include any attachments to the application that will help demonstrate the following:

1. **Place and Problem:** Describes the neighborhood or community where this project will take place. Provide physical boundaries (street locations are ideal.) Include the specific location of the site and note characteristics such as the acreage or square footage. Describe the characteristics of blight or disinvestment that make this site appropriate for the proposed investment. Also include whether or not the proposed development of the site is consistent with any applicable comprehensive plan. Describe how the project complements the overall community, how it supports current and planned activities and if it is feasible for the demographics and other statistics of the community. Describe the benefits to the community. Include a narrative description of any other funds that have been invested in the project that demonstrate a strategic alignment or partnership with other projects/activities/efforts and the means of sustainability.
2. **Project Narrative:** Provide a concise description of the EZP project that is proposed. Include a detailed project schedule of activities that includes the key milestones and dates for the investment. Explain if the project is a part of a larger project. Describe the applicant's approach, outlining the specific infrastructure and site development activities proposed for the site; the estimated start and end dates of construction; the existence or absence of already prepared sites within the county; whether the site has been identified as a priority investment in a local or regional economic development plan or strategy; and the potential employment opportunities to be realized as a result of the project. Also, specifically address the following questions:
 - Is this new construction or a renovation/re-use of existing structures?
 - Is this a facility/property that will be used by the investor/applicant's own business?
 - When the project is complete, will the property be re-sold in whole or part? If so, please detail any pre-sales commitments secured at the time of application and provide documentation of same.

- When the project is complete, will the property be for rent/lease in whole or part? If so, please detail all leases, pre-leases, and/or commitments secured at the time of application and provide documentation of same.
 - Do you plan to sell the tax credit award in order to attract equity/cash needed to raise sufficient capital to complete the project?
 - If the project will provide leasable space and commitments have been secured, who is the proposed tenant? How much space will the known tenants lease?
 - If the project will provide space for re-sale or for lease/rent, AND commitments are not secured or cannot be documented, then the applicant must address the following items:
 - Is the project speculative? Building use?
 - Detail your plan to attract buyers and/or tenants (as appropriate) to the space. Are commitments near? Is negotiation occurring? Has a target market for the space been identified? If so, what is it? Can a demand for the space being created be shown? Can it be assured that the completed project will not result in vacant or underutilized space?
3. **Proposed Outcomes (Community Impact Measures Report):** The Proposed Outcomes identified by the applicant are quantifiable, measurable and achievable results that demonstrate the impact of the project on the place and problems identified. The application narrative explains the impact and change, and describes how outcomes relate to the EZP Project. Outcome measures are to be provided in the NAP Community Impact Measures Report addendum to the DCED Single Application (*Exhibit A*).

The Community Impact Measures also include other measures proposed or anticipated by the applicant. In providing both the required and applicant-specific measures, use the following descriptions:

- **Inception Data:** Provide outcome measure data prior to receiving EZP tax credit assistance.
- **Projected Outcomes:** Provide outcome measure data that the applicant expects to achieve at the completion of the EZP project. Employment opportunities must be created for low income individuals located within the Enterprise zone. These employment opportunities must be at family sustainable wage (above minimum wage), and include benefits.
- **Actual Outcomes** (required for all grantees at the end of the project activity period): Provide outcome measure data that shows the actual results achieved by the EZP project at the end of the activity period. Employment opportunities must be created for low income individuals located within the Enterprise zone. These employment opportunities must be at family sustainable wage (above minimum wage), and include benefits.

B. Applicant Profile

Provide a profile of the applicant, including the most recent financial statements of the applicant, parent company or business and any proposed guarantors that demonstrate the fiscal stability of the applicant. Financial statements should include balance sheets, income statements, and comments to financials and pro forma and income projections, if applicable. Provide information that describes the private company's commitment to the community and/or the revitalizing of the Enterprise Zone.

C. Private Company and Commitment of Qualified Investment

Provide documentation that the qualified investment is secured, such as a commitment letter that is signed and dated.

D. Budget

Complete the Budget section in the Single Application. The budget section includes the EZP request and any other sources of funds that are needed to undertake the project. The EZ NAP budget column reflects the total investment amount. This is the amount that will be used to calculate the tax credit amount. **The EZ NAP budget column should not reflect the amount of tax credits requested.** For instance, private company is contributing \$100,000 to the project. The EZ NAP budget column should reflect \$100,000. The tax credit award will be calculated at 25% of the commitment or \$25,000. Applicants are responsible for ensuring that the full qualified investment amount is accounted for.

E. Audit

If the requested amount is \$100,000 or greater, an audit will be required at the end of the project to verify the investment was applied as approved by the DCED. The audit expense may not be included in the EZP NAP Budget because EZP project expenses are limited to construction related costs only. The audit **must be paid for from the other funds** included in the budget.

F. Budget Justification

Complete the Project Budget Justification (*Exhibit B*) form to describe how the funds will be spent. All budget costs must be correct and correspond with the proposed project activities.

G. Attachments

Documents should be attached in the Single Application Process. If they are large documents or will not attach, they may be mailed to the Department of Community and Economic Development along with the signature page of the application. The following items are required when submitting an EZP application:

1. Financial statements as outlined in Section B, Applicant Profile above.
2. A letter from the appropriate planning agency certifying that the proposed project is in compliance with the comprehensive land use plans and zoning and subdivision codes, if applicable.
3. A letter of support from the Enterprise Zone Coordinator. The letter must also certify that the project is located within the designated area and that the designation is current (*Exhibit E*).
4. Cost Estimates (if applicable) statement(s) estimating the cost of the project. The estimate must be prepared by an engineer or other qualified professional on official business letterhead and should be accompanied, where appropriate, by copies of the signed bids/quotations, contractor estimates, or sales agreements that verify project cost estimates.
5. Copies of funding commitment letters, on official letterhead, from all other funding sources if applicable, including equity commitments. Letters should include the term, rate, and collateral conditions, and must be signed and dated.
6. For a tax credit request exceeding \$250,000, a projected cash flow analysis that includes all expenses and revenues covering the period of time from project commencement to lease-up/build out and/or sale of the property.
7. If the activity/project will occur on the applicant's property, a copy of the deed and/or tax receipt is needed. If the activities/project is for leasehold improvements, a copy of the lease agreement between the leaseholder and the tenant is required. Documentation that proves the applicant has the legal authority to perform the work described in application is also required.

8. Evidence documenting a commitment to avoid the displacement of current residents.
9. A completed Community Impact Measures report (*Exhibit A*).
10. A copy of any proposed sub-contractual agreement(s) for services, if applicable.
11. The number of jobs created and/or retained, along with the calculated cost per job.

Section V – Requirements After Approval

- Regardless of the date DCED approves the project and offers an award, the activity period is the 12 months, beginning on July 1 and ending on June 30 of the following year. The investment must be used for activities and expenditures occurring during that period. An approved Enterprise Zone Program tax credit project may request a one-year extension, if needed, to the activity period as an amendment. Section V-F explains the extension process.
- All Neighborhood Assistance Programs are a partnership with DCED and the Department of Revenue. DCED approves the application in the Single Application process however the Department of Revenue is the issuing department. Please refer to the Department of Revenue (www.revenue.state.pa.us) website and click on laws, policies and tax bulletins to view additional information concerning tax credit approvals.
- Tax credits will not be given to a bank, bank and trust company, insurance company, trust company, national bank, savings association, mutual savings bank or building and loan association for activities that are a part of its normal course of business.
- A private company awarded tax credits has three options:
 - Retain and use
 - Sell
 - Pass through to another eligible entity

All tax liabilities are required to be satisfied before the private company can sell the credits or pass through to another entity. The Department of Revenue makes the final determination concerning the sale or pass through of tax credits.

If the private company has tax liabilities, the Department of Revenue will require settling the liabilities before approving a sale or pass through. The private company may apply for the tax credits when the project is finished.

A. Private Company Retaining and Using Tax Credits

If the private company decides to retain and use the tax credits, the following is required:

- Complete and submit the application form titled Application For Tax Credit Under The Neighborhood Assistance Program Enterprise Zone Program (*Exhibit C*) with proof, to DCED, of the qualified investment.
- The form must be submitted to DCED prior to December 31 which is 180 days (6 months) after the Investment period ends.

- DCED first approves and then forwards the form to the Department of Revenue for processing.
- The Department of Revenue notifies the private company when the tax credits are approved and applied, when appropriate.

***Tax credits not applied against current year taxes may be carried forward for the next 5 succeeding calendar or fiscal years until the full credit has been applied if the certification for credits has been requested through DCED.*

B. Private Company Selling Tax Credits

If a private company decides to sell the tax credits, the following two forms are required to be submitted:

- Application For Tax Credit Under the Neighborhood Assistance Program Enterprise Zone Program (*Exhibit C*) to DCED for approval.
- Once the private company has held the tax credits for one year, an Application To Sell Or Assign Tax Credits Under the Neighborhood Assistance Act (*Exhibit D*) may be submitted. Upon receipt of the Application To Sell Or Assign Tax Credits Under The Neighborhood Assistance Act (*Exhibit D*), DCED will review and forward the form to the Department of Revenue recommending the sale. The Department of Revenue will review and determine if there are enough tax credits available for the sale. The Department of Revenue notifies DCED that the sale is approved. DCED notifies the applicant with an approval memo and an approved Application To Sell Or Assign Tax Credits Under The Neighborhood Assistance Act (*Exhibit D*).

Private companies are allowed to sell tax credits one year from the start date of the contract provided the audit process is complete, the investment is made and the private company's tax liabilities are satisfied.

For instance, if the start date is July 1, 2014, the private business may sell the tax credits on July 1, 2015, provided all requirements are satisfied.

***The purchaser or assignee of the tax credits must use the credits in the tax year in which the purchase or assignment is made and may not carry forward, sell or assign the purchased/assigned credits.*

C. Private Company Passing Through Tax Credits

If the private company requests to pass through the tax credits, the private company's tax liabilities are to first be satisfied.

Only Pennsylvania S corporations, limited liability companies, partnerships, joint ventures and business trusts may pass through tax credits. The private company is required to do the following in order to pass through tax credits:

1. Submit the Application For Tax Credit Under The Neighborhood Assistance Program Enterprise Zone Program form (*Exhibit C*) to DCED for approval.
2. After DCED approves the tax credits, the private company sends a letter to the Department of Revenue requesting to pass through the credits. The required information in the letter is:
 - A list of shareholders, members or partners
 - The amount of credit to be passed through to each shareholder/member/partner on the private company letterhead
 - Signed by an authorized representative

The request to pass through the tax credits must be submitted to the following address:

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Corporation Taxes
Dept. 280701
Harrisburg, PA 17128-0701

The Department of Revenue approves or disapproves all pass through requests.

***The purchaser or assignee of a tax credit may not sell or assign any part of a tax credit, but is required use the tax credit in the tax year that the pass through occurred. The purchaser or assignee of the tax credit is not entitled to carry back or obtain a refund of an unused tax credit.*

- Qualified investments made or received outside of the activity period (July 1 through June 30) are not eligible for tax credits. Expenditures and/or investments that occur before the final award decisions are announced could be at risk.
- For tax credits totaling **\$100,000 or more**, a final audit of the project costs including additional funds and the qualified investment must be submitted to DCED within 180 days following the expenditure of all funds or within 180 days following the contract termination date of June 30, whichever occurs first. DCED's Audit Procedures for the Closeout of Contracts is available at www.newPA.com/compliance
- For tax credits totaling **less than \$100,000**, a closeout report which reflects actual outcomes and impacts of the project is due within 60 days of the expenditure of all funds or 60 days after the contract expiration date. DCED's Closeout Procedures are available at www.newPA.com/compliance.
- DCED reserves the right to monitor the project and project costs resulting from the award of tax credits.
- When a project application is approved, DCED will offer an agreement to the private company. This letter, often referred to as a contract or agreement, is legally binding. In some instances, projects and activities change due to unforeseen circumstances. If the project scope should change or if expenses are not lining up with costs, the agreement will have to be modified or amended. In either instance, DCED should be notified in writing in order to implement the changes.

D. Amendments

A contract amendment is required when a major change occurs, such as dropping and/or adding an activity, changing the project location, changing the termination date of the project, or by increasing/decreasing a budget line item by 10% or more. A written request from the contractor to amend the contract must be submitted to DCED before the contract end date.

The request will describe the proposed change(s). If the change affects the budget, a revised budget, justification and all documentation relating to the change would be submitted with the amendment request.

E. Modifications

A contract modification is a minor change to the objectives, timelines or goals of the project. Requests for modifications are to be in writing before the contract end date from the private company describing the details related to the modification. The request contains the original and the revised objectives, timeline, or goals and other changes. If the change affects the budget, a revised budget and justification must be submitted along with any documentation regarding the change.

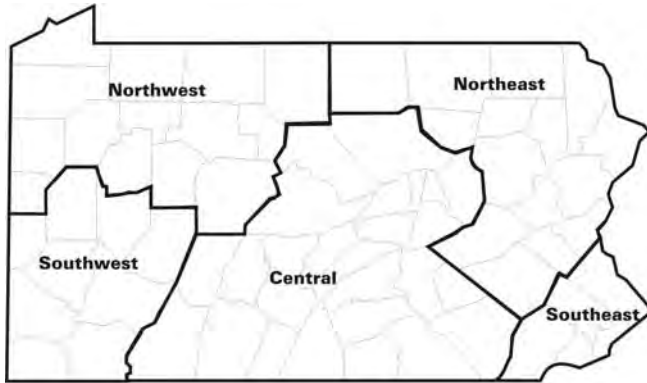
F. Extensions

Private companies may invest in the approved project for up to 2 years (the two years includes the original activity period of one year plus a one year extension, if needed), if the original plan demonstrated the need to make the investment over a 2 year period. In this instance, the tax credits must be requested from the Department of Revenue at the end of the first year's investment and the private company must request a time extension from DCED to extend the project termination date for another year.

Regional Offices

Pennsylvania Department of Community and Economic Development newPA.com

It is strongly recommended that you discuss your project with your Regional Representative as listed below:



Southeast

Bucks, Chester, Delaware, Montgomery and Philadelphia counties

Department of Community and Economic Development
Lisa Worden, Director
200 South Broad Street 11th Floor
Philadelphia, PA 19102
(215) 560-5830
Fax: (215) 560-5832
lisaworden@pa.gov

Northeast

Berks, Bradford, Carbon, Lackawanna, Lehigh, Luzerne, Monroe, Northampton, Pike, Schuylkill, Sullivan, Susquehanna, Tioga, Wayne and Wyoming counties

Department of Community and Economic Development
Gary Baker, Director
(570) 963-4122
garybaker@pa.gov
Cindy Campbell, Local Govn't Policy Specialist
(570) 963-4574
ccampbell@pa.gov
409 Lackawanna Avenue
3rd Floor, Oppenheim Building
Scranton, PA 18503
Fax: (570) 963-3439

Central

Adams, Bedford, Blair, Cambria, Centre, Clinton, Columbia, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lancaster, Lebanon, Lycoming, Mifflin, Montour, Northumberland, Perry, Snyder, Somerset, Union, and York counties

Department of Community and Economic Development
Bradley Cary, Director
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
(717) 525-5796
Fax (717) 214-5399
bracary@pa.gov

Southwest

Allegheny, Armstrong, Beaver, Butler, Fayette, Greene, Indiana, Washington, and Westmoreland counties

Department of Community and Economic Development
Albert D'Alessandro, Director
(412) 565-5098
aldalessan@pa.gov
Cindy Gormley, Community Dev. Specialist
(412) 565-2635
cgormley@pa.gov
301 Fifth Avenue, Suite 250
Pittsburgh, PA 15222
Fax: (412) 565-2635

Northwest

Cameron, Clarion, Clearfield, Crawford, Elk, Erie, Forest, Jefferson, Lawrence, McKean, Mercer, Potter, Venango, and Warren counties

Department of Community and Economic Development
Alison Schmidt, Acting Director
100 State Street, Suite 205
Erie, PA 16507
(814) 217-9700
Fax: (814) 454-7494
aschmidt@pa.gov



NEIGHBORHOOD ASSISTANCE PROGRAM COMMUNITY IMPACT MEASURES REPORT

GENERAL INFORMATION

APPLICANT:	PROJECT NAME:
SINGLE APPLICATION NUMBER:	FISCAL YEAR:

This form must be completed and submitted twice. The first time is with your original application, which requires that you provide projected outcomes. Organizations that are awarded tax credits will be required to complete the "actual" column of this form at the end of the contract year (the second time) as a means to compare projections against actual accomplishments. At the end of the contract, complete the "actual" column on the original form that contains projected outcomes and submit via e-mail to: ra-dcedocs@pa.gov.

SECTION I: PROJECT ACTIVITY

Please complete the project activity/ies below that apply to your Neighborhood Assistance Program (NAP). These project activities are required for applications for NAP, NAP-NPP, NAP-SPP, and for NAP-EZP.

At the time of application, the "projected" numbers are to be provided and will be used as part of the award assessment process. The "actual" numbers are to be submitted at the end of the contract activity period as noted above.

Project Measures	Projected	Actual	Project Measures	Projected	Actual
# of neighborhood residents served/impacted by project			# of direct jobs created by project		
# of housing units rehabbed by project			# of direct jobs retained by project		
# of housing units constructed by project			# of residents who completed job training		
# of blighted properties cleared by project			# of residents who obtained FT employment as a result of job training		
# of first-time homebuyers served by project			# of residents who obtained PT employment as a result of job training		
# of foreclosures prevented due to intervention			# of residents who completed ESL course		
# of commercial/industrial buildings rehabbed			# of residents who completed ABE/GED curricula		
# of commercial/industrial buildings constructed			# of youth participating in weekend and/or after-school programs		
# of new business start-ups			# of residents receiving food subsidies as part of self-sufficiency programs. (For non-food bank applicants only)		

SECTION II: COMMUNITY IMPACT MEASURES (CIMS)

Capturing activity details is the first step necessary to identifying the impact that a project has on the community in which it occurs. The project activities captured in Section I should be used toward producing the Community Impact Measures, which provide the actual change/s that has occurred, the results and effectiveness of the investment of NAP tax credits for your project.

Enter the Community Impact Measures for your project below, as appropriate. NOTE: The "actual" column will reflect details at the end of the contract period and should not be included at the time of application.

Impact Measures	Inception	Projected	Actual
Items Required for All NPP Applications			
Homeownership Rate			
Median Property Value			
Residential Vacancy Rate			
Items Required for All EZP Applications			
<i>* "Quality Jobs" means jobs paying more than minimum wage with benefits (healthcare, retirement, etc.)</i>			
Tax Credits per Total Jobs (created & retained)	N/A		
Number of Quality Jobs* Created	N/A		
Number of Quality Jobs* Retained			

SECTION II: COMMUNITY IMPACT MEASURES (CIMS) *cont'd*

Impact Measures	Inception	Projected	Actual
Other Community Impact Measure to Support Project			
Median Property Value			
Business Property Vacancy Rate			
Poverty Rate			
Crime Rate			
School Drop Out Rate			
High School Graduation Rate			
Unemployment Rate			
State/Local Taxes ¹			
Abated Taxes ²			
Other Community Impact Measures to Support Project Proposed by Applicant			
1.			
2.			
Required for Food Bank Applicants Only <i>in addition to other applicable Community Impact Measures</i>			
# served who are participating in self-sufficiency programs such as financial/budget counseling, employment and training, and/or family savings account, first time homebuyer etc.			
# served who would have been required to make a choice between food or other expenses such as medical care, utility payments, etc.			
# of neighborhood residents served/impacted by the project			
Of the total listed above, # served who are long term recipients of food subsidies (more than 6 months)			
<p>¹ For site-specific construction or rehabilitation/redevelopment projects include all state and local taxes collected as a result of business and/or residential activity at that site.</p> <p>The state taxes should include:</p> <ul style="list-style-type: none"> • Earned income from workers, • Corporate/business taxes including Corporate Net income Taxes, Capital Stock & Foreign Franchise Tax, Personal income Tax (for Subchapter S. Partnership or Proprietorships), Sales & Shares Tax, Mutual Thrift institutions Tax, Insurance Premiums Tax (see next measure regarding any abated taxes), and • Sales taxes. <p>The local taxes should include taxes collected at the county, municipal, and school district levels:</p> <ul style="list-style-type: none"> • Property taxes (see next measure regarding any abated taxes), • Earned income from workers, • Business taxes including Net Profits Tax, Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile Taxes (see next measure regarding any abated taxes), and • Sales taxes. <p>Exclude any property taxes from any properties that are in tax foreclosure or that have tax arrearages dating back more than one year. These amounts should be excluded from the Inception column.</p> <p>² In completing answers for state/local taxes measure above, do not include any abated taxes. Include all state and local taxes abated in the "Abated Taxes" measure. The amount in the "Inception" column should be the most recent year total prior to project start.</p> <p>Exclude any property taxes from properties that are in tax foreclosure or that have tax arrearages dating back more than one year. These amounts should be excluded from the "Inception" column.</p>			

Project Budget Instructions

Enterprise Zone Tax Credit Program

Budget Columns

Column 1: Budget Category

This category lists the various expense categories to be charged against the project.

Acquisition

List the cost of land or building to be purchased.

New Construction

List such items as electrical, heating, plumbing, etc.

Renovation

List such items as electrical, heating, plumbing, etc.

Infrastructure/Site Preparation

List such items as access road, demolition, excavation, etc.

Related Costs

List such items as design costs, fees, legal costs, etc.

Column 2: Amount Applicable for Tax Credits

Fill in only those amounts applicable for EZP tax credits. Enter the total of all budget categories on line VI. Enter the total EZP tax credits requested on Line VII *(up to \$500,000.00).

Column 3: Methods of Financing

Fill in by column, by financial supporter, all monies that will support this project. Amounts should be broken down by budget categories. Identify each financial supporter in the space provided at the top of each column. For each column, place a total on Line VI.

Column 4: Total Project

Total project should equal the total of all financial support identified in Column 3. Place a total on Line VI.

Project Budget Justification

Enterprise Zone Tax Credit Program

The project Budget Justification will detail by line item the basis for budget costs in the Enterprise Zone Tax Credit Program Project Budget. Indicate the cost per item in the space provided to the right of each item. Total the column of costs and place at the bottom marked Total Project Cost.

Acquisition

Land\$ _____
 Buildings\$ _____

New Construction

General Construction\$ _____
 Plumbing\$ _____
 Electrical\$ _____
 HVAC\$ _____
 Sprinkler System\$ _____
 Other (List)\$ _____

Renovation

General Construction\$ _____
 Plumbing\$ _____
 Electrical\$ _____
 HVAC\$ _____
 Sprinkler System\$ _____
 Other (List)\$ _____

Infrastructure/Site Preparation

Access Road (priv. alley/garage) \$ _____
 Parking\$ _____
 Water/Sewer\$ _____
 Utilities\$ _____
 Lighting\$ _____
 Demolition\$ _____
 Excavation/Grading\$ _____
 Environmental Cleanup ..\$ _____
 Landscaping\$ _____
 Other (List)\$ _____

Related Costs

Professional Services\$ _____
 Design Costs\$ _____
 Development Plans\$ _____
 Engineering\$ _____
 Inspections\$ _____
 Fees\$ _____
 Insurance\$ _____
 Surveys\$ _____
 Test Borings\$ _____
 Legal Costs\$ _____
 Transfer Taxes\$ _____
 Other (List)*\$ _____

Total Project Cost\$ _____

**Do not include contingencies*

Project Budget Justification *(cont'd)*

Enterprise Zone Tax Credit Program

The project Budget Justification will detail by line item the basis for budget costs in the Enterprise Zone Tax Credit Program Project Budget. Indicate the cost per item in the space provided to the right of each item.

Sources

Private - Private Investment (list all sources separately)

Private loans and mortgages:

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Equity Contributions (include source of investment)

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Private Sources	\$ _____

Public

DCED Sources of funding (by program):

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Other Government Sources (Federal, State and Local):

Federal	\$ _____
State	\$ _____
Local	\$ _____
Total Public Sources	\$ _____

TOTAL ALL SOURCES **\$ _____**

GENERAL INSTRUCTIONS

- A. **WHO MUST FILE:** In order to obtain the tax credit authorized under the Neighborhood Assistance Program / Enterprise Zone Program, business companies must submit this Application for approval.
- B. **WHEN TO FILE:** Application may be filed when the project is finished. It may also be filed with a copy of the required audit within 90 days of the end of the fiscal year for which the project was approved, or at project completion, whichever occurs first. Private companies will still have five years in which to use the tax credit.
- C. **SIGNATURE AND MAILING:** This application must be signed by an authorized officer of the applicant. If this application is not being forwarded as part of a Single Application package for funding, it should be forwarded to the Department of Community and Economic Development, Commonwealth Keystone Building, 4th Floor, Harrisburg, PA 17120-0225. An original and two copies are required.
- D. **SEPARATE APPLICATIONS:** A separate application must be submitted for each project.
- E. **CLAIMING TAX CREDIT:** You will receive a copy of the approved tax credit application; attach same when filing your tax return with the Pennsylvania Department of Revenue.

SPECIFIC INSTRUCTIONS

- Item 1: Indicate exact name of private company.
- Item 2: Indicate address to which correspondence concerning this application is to be directed.
- Item 3: Person to be contacted if additional information is needed.
- Item 4: Telephone number of contact person; 4A. E-mail address of contact person.
- Item 5: Indicate investment made to this project.
- Item 6: Indicate the eligible type of tax the tax credit will be applied against.
- Item 7: Indicate the tax credit requested (25% of qualified investment).
- Item 8: Indicate PA Revenue Tax Box Number as assigned by the Department of Revenue, the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) of the Applicant.
- Item 9: Indicate name of EZP approved project, ESA Application Number and /or contract number and the date of investment.
- Item 10: Proof of investment. This form must be attached with a copy of the required audit within 90 days of the end of the fiscal year for which the project was approved, or at project completion, whichever occurs first.

If all project activities do not begin or are not completed in compliance with the Letter of Agreement, all or a prorated portion of the tax credit will be reclaimed by the Department.



APPLICATION TO SELL OR ASSIGN TAX CREDITS UNDER THE NEIGHBORHOOD ASSISTANCE ACT

IMPORTANT

Submit tax credit forms in triplicate

Submit all required signatures

Taxpayer Identification is mandatory

Check amounts and dates

FOR DEPARTMENTAL USE ONLY

APPLICATION NUMBER:

APPROVED TO SELL MAXIMUM CREDIT:

APPROVING AUTHORITY:

DATE:

GENERAL INFORMATION

1. SELLER'S NAME:

2. ADDRESS:

3. CONTACT PERSON:

4. TELEPHONE NUMBER:

5. E-MAIL ADDRESS:

6. AMOUNT TO SELL OR ASSIGN:

\$

7. TYPE OF TAX:

8. TAXPAYER IDENTIFICATION NUMBER:

9. AUTHORIZED SIGNATURE OF SELLER:

I, _____, _____ of

Name of Officer

Title or Affiliation

_____ hereby affirm under penalties prescribed by

Name of Firm

law that this application has been examined by me and to the best of my knowledge and belief, the information is true, correct and complete.

Date of Affirmation

Signature of Seller

10. PROSPECTIVE BUYER NAME:

TAXPAYER IDENTIFICATION NUMBER:

11. ADDRESS:

12. CONTACT PERSON:

13. TELEPHONE NUMBER:

14. E-MAIL ADDRESS:

15. SIGNATURE OF AUTHORIZED BUYER:

I, _____, _____ of

Name of Officer

Title or Affiliation

_____ hereby affirm under penalties prescribed by

Name of Firm

law that this application has been examined by me and to the best of my knowledge and belief, the information is true, correct and complete.

Date of Affirmation

Signature of Buyer

GENERAL INSTRUCTIONS

- A. **WHO MUST FILE:** In order to sell the tax credit authorized under the Neighborhood Assistance Program, sellers and buyers must submit this Application for approval.
- B. **WHEN TO FILE:** Application to sell tax credits must be filed with the Department of Community and Economic Development if no claim for the allowance of the credit is filed within one year from the date the credit is granted by the Department of Revenue. The buyer must use the credits in the tax year in which the purchase is made.
- C. **SIGNATURE AND MAILING:** The application must be signed by an authorized officer of the seller and buyer. An original and two (2) copies must be mailed to the Department of Community and Economic Development, 400 North Street, Commonwealth Keystone Building, 4th Floor, Harrisburg, PA 17120-0225.
- D. **SEPARATE APPLICATIONS:** A separate application must be submitted for each request.
- E. **CLAIMING TAX CREDIT:** You will receive a copy of the approved tax credit application; attach same when filing your tax return with the Pennsylvania Department of Revenue.

SPECIFIC INSTRUCTIONS

- Item 1: Indicate exact name of seller. Use the name on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid.
- Item 2: Indicate address to which correspondence concerning this application is to be directed, as related to Item 1.
- Item 3: Person to be contacted if additional information is needed.
- Item 4: Telephone number of contact person.
- Item 5: E-mail address of contact person.
- Item 6: Indicate tax credit being sold.
- Item 7: Indicate the type of tax. Applicable Taxes: Bank and Trust Company Shares; Capital Stock/Franchise; Corporate Net Income Tax; Gross Premiums; Mutual Thrift; Personal Income Tax; Title Insurance Company Shares.
- Item 8: Indicate PA Revenue Tax Box Number as assigned by the Department of Revenue, the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) of the seller.
- Item 9: Indicate name, title and firm who is authorizing the sale by signature.
- Item 10: Indicate name buyer. Use the name on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid. Indicate the buyer's Taxpayer Identification Number.
- Item 11: Indicate address to which correspondence concerning this application is to be directed, as related to Item 1.
- Item 12: Person to be contacted if additional information is needed.
- Item 13: Telephone number of contact person.
- Item 14: E-mail address of contact person.
- Item 15: Indicate the name, title and firm (if applicable) who is authorizing the purchase by signature.

Sample Support Letter

Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone

(The support letter must be on official Enterprise Zone, Keystone Main Street, Keystone Communities or Keystone Communities Enterprise Zone letterhead or the official letterhead of the entity administering the zone.)

Date

Addressee (Private Company)

Dear Private Company:

I am writing to inform you that your company (name of company) is located within the (name of Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone). The expiration date of the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone is (expiration date) or the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone expired on (expiration date). However, one benefit of the program permits a private company to apply for Enterprise Zone Tax Credits for up to two years after the exit date of the zone.

State the reason why the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone supports the application.

Sincerely,

Enterprise Zone Coordinator

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
KEYSTONE COMMUNITIES ENTERPRISE ZONE PROGRAM/ENTERPRISE
ZONE PROGRAM
Contact List**

Commonwealth Keystone Communities Program Manager

Beverly Hutzel
Center for Community Financing
Pennsylvania Department of Community and Economic Development
4th Floor, Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120-0225
(717) 720-7409 Fax (717) 214-5416
E-mail: bhutzel@pa.gov
URL net page: www.newpa.com

DESIGNATED ACTIVE ZONES – All Benefits Apply

Businesses located in the following designated Enterprise Zones, Main Streets and Keystone Communities are eligible to apply for EZ tax credits for 2 years past the exit date. In the case of Allentown, businesses located within the zone can apply for tax credits until July 1, 2018. However, in the case of Altoona/Logan Township, tax credits are good until July 1, 2020. Each is different because of the exit dates.

ENTERPRISE ZONES

Allentown (D) Exit Date - July 1, 2016

Anthony Durante, Economic Development Specialist
P.O. Box 1400
Allentown, PA 18105
(610)435-8890 Fax (610) 770-1043
E-mail: adurante@allentownedc.com
Net page: www.AllentownPA.org

Altoona/Logan Township (D) Exit Date – July 31, 2018

City of Altoona and Logan Township
Altoona-Blair County Development Corporation (ABCD)
Patrick Miller, Enterprise Zone Coordinator
3900 Industrial Park Drive
Altoona, PA 16602
(814) 944-6113
E-mail: patm@abcdcorp.org

Beaver County (D) Exit Date – July 1, 2014

(Aliquippa and Beaver Falls Cities; Townships of Harmony, Rochester, Hopewell, Vanport, Crescent, Center, Franklin, and Potter; Big Beaver, South Heights, East Rochester, Monaca, Leetsdale, West Mayfield, Midland, Beaver, Freedom, Rochester, New Brighton, Ambridge, Bridgewater, Koppel and Fallston)

Robert A. Rice, Vice President

Beaver County Corporation for Economic Development

250 Insurance Street, Suite 300

Beaver, PA 15009

(724) 728-8610 Fax (724) 728-3666

E-mail: rrice@beavercountyced.org

Bethlehem (D) Exit Date – July 1, 2015

Rebeka (Beka) Rusnock, EZ Coordinator

Dept. of Community and Economic Development

City of Bethlehem

10 E. Church Street

Bethlehem, PA 18018

(610) 865-7112 Fax (610) 865-7310

E-mail: rrusnock@bethlehem-pa.gov

Net page: www.cityofbethlehem.org

South Central Blair County Enterprise Zone (D) Exit Date – July 1, 2013

(City of Altoona, the Borough of Duncansville, the Borough of Hollidaysburg and specific identified areas in Blair and Allegheny Townships)

Patrick Miller, Deputy Director

Altoona-Blair County Economic Development Corporation

3900 Industrial Park Drive

Altoona, PA 16602

(814) 944-6113 Fax (814) 946-0157

E-mail: abcd@abcdcorp.org

Net page: www.abcdcorp.org

Braddock (D) Exit Date – July 1, 2015

(Braddock, North Braddock, Swissvale & Rankin Boroughs)

Charles H. Starrett, III, Director

Enterprise Zone Corporation of Braddock

P.O. Box 0678

Braddock, PA 15104

(412) 371-6380 Fax (412) 241-4161

E-mail: chstarrett@comcast.net

Net page: www.portpitt.lm.com/oams/ezcdsblp.html

Bradford County (D) Exit Date – July 1, 2013

(EZ West – Troy and Canton Townships and Troy and Canton Boroughs; EZ North – Athens Township and Athens, South Waverly and Sayre Boroughs; EZ Central – Towanda Borough and Towanda, North Towanda, Wysox and Asylum Townships; and EZ East – Wyalusing Borough and Wyalusing and Tuscarora Townships)

Anthony Ventello, Executive Director – cell (607) 765-2685

Central Bradford Progress Authority
1 Progress Plaza, Suite 3
P.O. Box 214
Towanda, PA 18848
(570) 265-0936 or (570) 265-0937 Fax (570) 265-0935
E-mail: cbpa@epix.net net page: www.cbprogress.org

Bucks County/Bristol Area (D) Exit Date - July 1, 2018

(Bristol, Morrisville, Pendel & Tullytown Boroughs; Bensalem, Bristol & Falls Townships)
Bob White, Executive Director
Bucks County Redevelopment Authority
One North Wilson Avenue
Bristol, PA 19007
(215) 781-8711 Fax (215) 781-8716
E-mail: paquail@aol.com net page: www.bcrda.com

Clairton/Duquesne/McKeesport (D) Exit Date – July 1, 2013

Re-designated as Duquesne/Clairton/McKeesport (D) Exit date - July 1, 2013

Charles H. Starrett, III, Enterprise Zone Coordinator
Redevelopment Authority of the City of Duquesne
12 South Second Street
Duquesne, PA 15110
(412) 469-8744 Fax (412) 241-4161
E-mail: chstarrett@comcast.net

Clinton County (D) Exit Date – July 1, 2014

Bald Eagle Township, Castanea Township, Lock Haven City, Woodward Township, Allison Township, Avis Township, Beech Creek Township, Dunnstable Township, Flemington Borough, Lamar Township, Mill Hall Borough, Pine Creek Township, Porter Township, Wayne Township, Chapman Township, Renovo Township and South Renovo Township.
April Henry, Coordinator
Clinton County Economic Partnership
212 North Jay St.
Lock Haven, PA 17745
(570) 748-5782 Fax (570)893-0433
E-mail: ahenry@kcnet.org
www.clintoncountyinfo.com

Greater Berks Development Fund (D) Exit Date – April 30, 2019

City of Reading, Exeter Township, Muhlenberg Township, Cumru Township, Bern Township, West Reading Borough, Wyomissing Borough, Shillington Borough and Robeson Township
Debra Millman, Enterprise Zone Coordinator
Greater Berks Development Fund
201 Penn Street, Suite 500
PO Box 8621
Reading, PA 19603
(610) 376-6739
E-mail: dmillman@readingpa.com

Harrisburg Regional Technology Corridor (D) Exit date – July 1, 2017

(Middletown Borough, Swatara Twp., Lower Swatara Twp., Royalton Borough, Highspire Borough, Steelton Borough, Harrisburg, Lemoyne borough, Lower Allen Township, Camp Hill Borough, Hampden Twp., Mechanicsburg borough, Silver Spring Twp., N. Middleton Twp., S. Middleton Twp., Carlisle borough, Mt. Holly Springs Borough, Shippensburg Borough, and Shippensburg Twp.)

Shaun Donovan, Economic Development Specialist
Capital Area Economic Development Corporation
3211 North Front Street, Suite 201
Harrisburg, PA 17110
(717) 213-5033 Fax (717) 232-5184
E-mail: sdonovan@hbgrc.org

Johnstown (D) Exit date – July 1, 2016

Joshua A. Summits, Economic Development Coordinator
Department of Community and Economic Development
City of Johnstown
401 Main Street
Johnstown, PA 15901
(814) 533-2045 Fax (814) 539-5816
E-mail: jsummits@cojtn.com www.icityjohnstown.com

Mon Valley Progress Council (D) Exit Date - July 1, 2016

(California Borough, Fallowfield Township, City of Monongahela, Belle Vernon Borough (Fayette County), West Pike Run Township, Union Township, Charleroi Borough, Carroll Township, Speers Borough, North Charleroi, and Donora Borough)
Joseph P. Kirk, Executive Director
435 Donner Avenue
Monessen, PA 15062
(724) 684-3381 Fax (724)684-5113
E-mail: jkirk@monvalleyprogress.org

Norristown (D) Exit Date – July 1, 2018

Municipality of Norristown
Gabriella Prete
235 East Airy Street
Norristown, PA 19401
(484) 614-0393
E-mail: gprete@norristown.org.
Net page: <http://www.norristown.org>

Ohio River Enterprise Zone (D) Exit Date – July 1, 2015

(Boroughs of McKees Rocks, Corapolis, Stowe Township and Neville Island Township)
Emily Buke, Ex. Director
Riverside Center for Innovation
Riverside Commons
700 River Avenue, Suite 231
Pittsburgh, PA 15212

(412) 322-3523 Fax (412) 322-3513
E-mail: eb@riversidecenterforinnovation.com
Net page: www.riversidecenterforinnovation.com

Sandy Township (D) Exit Date - July 1, 2015

(Sandy Township, City of DuBois and Falls Creek Borough)
Richard Castonguay, Manager
Matthew J. Smith, EZ Coordinator
P.O. Box 267
1094 Chestnut Ave.
Dubois, PA 15801
(814) 371-4220 Fax 814-375-7837
E-mail: dcastonguay@comcast.net

Steel Valley (*) Exit Date - July 1, 2014

(West Homestead, Homestead & Munhall Boroughs)
Charles H. Starrett, III, Enterprise Zone Coordinator
Steel Valley Enterprise Zone Corporation
P.O. Box 168
Homestead, PA 15120
(412) 462-8870 Fax (412) 241-4161
E-mail: chstarrett@comcast.net

Susquehanna County (D) Exit date - July 1, 2013

(the Boroughs of Great Bend, Hallstead, New Milford, Montrose, Susquehanna Depot, Lanesboro, Oakland and Forest City, and the Townships of Great Bend, New Milford, Bridgewater, Hartford, Lenox and Oakland)
Anthony Ventello, Executive Director
Central Bradford Progress Authority
1 Progress Plaza, Suite 3
P.O. Box 214
Towanda, PA 18848
(570) 265-0936 or (570) 265-0937 Fax (570) 265-0935
E-mail: cbpa@epix.net net page: www.cbprogress.org

Tioga County (D) Exit Date – July 1, 2014

(Elkland, Knoxville, Lawrenceville & Westfield Boroughs; Deerfield, Lawrence, Nelson, Osceola & Westfield Townships)
Robert J. Blair, Executive Director
Tioga County Development Corporation
114 Main Street
Wellsboro, PA 16901
(570) 723-8232 Fax (570) 723-8441
E-mail: tcycl@ptd.net net page: www.tcdc-pa.com

Titusville (D) Exit Date – July 31, 2018

City of Titusville, Cherrytree Township, Airport
Jim Becker, Enterprise Zone Coordinator
Titusville Redevelopment Authority
Towne Square, Fourth Floor

110 W. Spring Street, PO Box 425
Titusville, PA 16354
(814) 827-3668
E-mail: jbecker@tcda.org

DESIGNATED MAIN STREETS

Ardmore (D) Exit Date – March 30, 2019

Ardmore and Lower Merion Township, Montgomery County
Ardmore Initiative
Christine Vilardo, Director
56 E. Lancaster Avenue
Ardmore, PA 19003
(610) 645-0540
E-mail: Christine@ardmoreinitiative.org

Easton (D) – Exit Date – February 28, 2019

Downtown District Area
Easton Main Street Initiative
Kim Kmetz, Main Street Manager
35 S. Third Street
Easton, PA 18042
(610) 330-9940
E-mail: kim@eastonpartnership.org

Hanover (D) Exit Date – April 30, 2019

Borough of Hanover
York County Economic Development Alliance
Katie Caples, Main Street Manager
146 Carlisle Street
Hanover, PA 17331
(717) 637-6130 Ext. 101
E-mail: kcuples@ycea-pa.org

Mt. Lebanon (D) Exit Date – April 30, 2019

Municipality of Mt. Lebanon
Eric Milliron, Economic Development/Commercial Districts Manager
710 Washington Road
Pittsburgh, PA 15228
(412)343-3412 Fax (412)343-3753
E-mail: emilliron@mtlebanon.org

Reading (D) Exit Date – August 31, 2018

City of Reading
Reading Downtown Improvement District
Charles Broad, Main Street Manager
645 Penn Street

Reading, PA 19601
(610) 376-6424
E-mail: Charles.broad@downtownreading.com

DESIGNATED KEYSONE COMMUNITIES

City of Bradford (D) Exit Date – December 31, 2018

City of Bradford
Office of Economic and Community Development
Sara Andrews, Executive Director
PO Box 490
Bradford, PA 16701
(814) 368-7170 Ext. 113
E-mail: sandrews@braffordpa.org

EXITED ZONES – Eligible for EZ Tax Credits

[These zones have exited the program. The businesses located in the zones are eligible for tax credits. The tax credits last up to 2 years after the exit date. In the case of Allegheny Rivertowns Enterprise Zone, businesses can apply for tax credits until July 1, 2014.](#)

Allegheny River Towns Enterprise Zone (D) Exit Date - July 1, 2012

(Boroughs of Millvale, Etna, Sharpsburg, Aspinwall and Blawnox and the Townships of O'Hara and Shaler)
Redevelopment Authority of Allegheny County
Iris Whitworth, Project Manager, Business Development Division
425 Sixth Avenue, Suite 800
Pittsburgh, PA 15219
412-350-5594, fax 412-642-2217
E-mail iris.whitworth@alleghenycounty.us
John Steven, Enterprise Zone Coordinator
376 Freeport Rd.
Blawnox, PA 15238
(412)435-0074 fax (412)828-7138
E-mail john@artez.org

Huntingdon County (D) Exit date – July 1, 2012

(Union Township, Smithfield Township, Shirley Township, Porter Township, Mount Union Borough, Millcreek Borough, Mapleton Borough, Huntingdon Borough, Henderson Township, Brady Township and Walker Township)
Richard Stahl, Enterprise Zone Coordinator
Huntingdon County Commissioners
223 Penn Street
Huntingdon, PA 16652
(814) 643-5091, FAX (814) 643-8152
E-mail: rstahl@hungtingdoncounty.net

New Kensington (D) Exit Date – July 1, 2012

City of New Kensington
Kimberly McAfoose, Executive Director
Redevelopment Authority of the City of New Kensington
901 Fifth Avenue, Room 300
New Kensington, PA 15068
(724) 337-3525 FAX (724) 337-7131
Email: raofnk@localnet.com

Shenango Valley (D) Exit Date - July 1, 2012

(Greenville Hempfield area, the LindenPointe Technical Park, Hermitage and for the West Middlesex Shenango communities contiguous with the southern boundary of the existing zone)
James M. Cardamon
Enterprise Zone Coordinator
Shenango Valley Enterprise Zone
165 Euclid Avenue, P.O. Box 981
Sharon, PA 16146
(724) 342-1300 FAX (724) 342-5514
E-mail: svezc@yahoo.com no net page

EXITED ZONES

[Businesses located in these zones are not eligible to apply for tax credits. It should be noted that some of these zones were re-designated into new zones above and the businesses are eligible under the newer zone.](#)

Aliquippa-Ambridge-Harmony (*) Exited - July 1, 2002

(Aliquippa City; Ambridge Borough; Harmony Township)
Robert A. Rice, Vice President
Beaver County Corporation for Economic Development
250 Insurance Street, Suite 300
Beaver, PA 15009
(724) 728-8610 FAX (724) 728-3666
E-mail: brced@timesnet.net net page in preparation

Altoona (*) Exited - July 1, 2006

(Altoona City; Bellwood & Tyrone Boroughs; Antis, Logan & Snyder Townships)
Patrick Miller, Deputy Director
Altoona-Blair County Economic Development Corp.
3900 Industrial Park Drive
Altoona, PA 16602
(814) 944-6113 FAX (814) 946-0157
E-mail: abcd@abcdcorp.org
Net page: www.abcdcorp.org

Beaver Falls Area (*) Exited – July 1, 2003

(Beaver Falls City; Koppel, West Mayfield & Big Beaver Boroughs)
Robert A. Rice, Vice President

Beaver County Corporation for Economic Development
250 Insurance Street, Suite 300
Beaver, PA 15009
(724) 728-8610 FAX (724) 728-3666
E-mail: rice@beavercountyced.org

Beaver/Midland Borough (*) Exited – July 1, 2001

Robert A. Rice, Vice President
Beaver County Corporation for Economic Development
250 Insurance Street, Suite 300
Beaver, PA 15009
(724) 728-8610 FAX (724) 728-3666
E-mail: rice@beavercountyced.org

Carbondale Area (*) Exited – July 1, 2001

(Carbondale City; Mayfield Borough; Carbondale & Fell Townships)
Nancy Perri, Enterprise Zone Coordinator
Carbondale Technology Transfer Center
10 Enterprise Drive
Carbondale, PA 18407
(570) 282-1255
E-mail: nperri@cttc.org net page: www.lackawannacounty.co

Chester (*) Exited – July 1, 2002

(Chester City; Chester Township)
Jackie Parker
Executive Director
Chester Economic Dev. Authority
P.O. Box 407
Chester, PA 19016-0407
(610) 447-7850 Fax (610) 447-7856
E-mail: jparker@ceda.cc
Net page: www.chestercity.com and www.oldchester.com

Coatesville Area (*) Exited – July 1, 2006

(Coatesville City; Modena & South Coatesville Boroughs; Valley Township)
Kirby Hudson, Enterprise Zone Coordinator
City of Coatesville
One City Hall Place
Coatesville, PA 19320
(610) 384-0300 Ext. 3128 FAX (610) 384-3612
E-mail: khudson@coatesville.org
Website: www.coatesville.org

Conshohocken/West Conshohocken (*) Exited – July 15, 1999

Jerry Nugent, Executive Director
Montgomery County Redevelopment Authority

104 West Main Street
Norristown, PA 19401
(610) 275-5300, FAX (610) 275-5145
E-mail: jnugent@montcorda.org

No net page

Corry Area (*) Exited 7-1-2001

(Corry City; Columbus & Wayne Townships)
Richard Novotny, Enterprise Zone Coordinator
Corry Redevelopment Authority
120 South Center Street
P.O. Box 38
Corry, PA 16407
(814) 664-3884, FAX (814) 664-3885
E-mail: rnovo@erie.net
Net page: www.team.org/caidc.html

Easton (*) Exited – July 1, 2001

Easton City; West Easton Borough)
Gretchen Lippincott, Director
Department of Planning & Economic Development
One South Third Street
Easton, PA 18049
(610) 250-6719 FAX (610) 250-6789
Email: glippincott@easton-pa.gov

Ellwood City Borough (*) Exited – July 1, 2001

(Ellwood City Borough & Ellport Borough; Wayne Township)
Linda Pawlowski, Borough Secretary
Ellwood City Borough
Municipal Building
525 Lawrence Avenue
Ellwood City, PA 16117
(724) 758-7777, FAX (724) 758-3044
E-mail: lpecboro@zoominternet.net

Erie County (D) Exited – July 1, 2008

(Union City Borough, Union Twp., Waterford Borough, Waterford Twp., Wattsburg borough, Concord Twp., Edinboro Borough, Washington Township, Franklin Township, Elk Creek Township, Albion Borough, Cranesville Borough, North East Borough, North East Township, Harborcreek Township, Greene Township, Greenefield Township, Venango Township, Girard Borough, Lake City Borough, Plateau Borough, Fairview Borough, Fairview Township, Girard Township, and Springfield Township)
Richard Novotny, Enterprise Zone Coordinator
Corry Redevelopment Authority
120 South Center Street
P.O. Box 38
Corry, PA 16407
(814) 665-5161 or (814) 664-3884 (industrial park), FAX (814) 664-3885

E-mail: movovo@erie.net

Fayette County Area (*) Exited July 1, 2006

(Connellsville City, Uniontown City; Dunbar, Fairchance, Smithfield & South Connellsville Boroughs; Bullskin, Connellsville, Dunbar, Georges, Menallen, North Union, South Union & Upper Tyrone Townships)

Dana Kenrick, Enterprise Zone Coordinator

Fay-Penn Economic Development Council

1040 Eberly Way, Suite 200

Lemontfurnace, PA 15456

(724) 437-7913 FAX (412) 437-7315

E-mail: danak@faypenn.org.

Net page: www.faypenn.org

Harrisburg Area/New Baldwin Corridor (*) Exited – July 1, 2003

(Harrisburg City; Highspire, Middletown, Royalton & Steelton Boroughs; Swatara & Lower Swatara Townships; Fairview Township, York Co.)

Dr. Brenda M. Alton, Director

Mayor's Office of Economic Development

City of Harrisburg

City Government Center

10 North 2nd Street, Suite 406

Harrisburg, PA 17101

(717) 255-3027 FAX (717) 255-6432

E-mail: balton@cityofhbg.com net page currently in preparation

Hazleton (*) Exited – July, 2001

(Hazleton City; Hazle Township)

Carol DeStefano, Enterprise Zone Coordinator

City of Hazleton

City Hall

40 North Church Street

Hazleton, PA 18201

(570) 459-4967 FAX (570) 459-6597

E-mail: cdestefano@hazletoncity.org net page: www.hazletoncity.org

Indiana Area (*) Exited – July 1, 2001

(Indiana Borough; White Township)

Jerry Richardson, Deputy Director

Indiana County Office of Planning & Development

Indiana County Courthouse

801 Water Street

Indiana, PA 15701

(724) 465-3870, FAX (724) 465-3150

E-mail: jrichard@ceo.co.indiana.pa.us

Net page: www.ceo.indiana.pa.us

Jeannette (*) Exited – July 15, 1999

Diana Reitz, Community Development Coordinator

Department of Community Development
City of Jeannette
110 S. Second Street
Jeannette, PA 15644
(724) 527-4000 x 6 FAX (724) 527-4024
Email: cddept@cityofjnt.com

Lackawanna Mid-Valley (*) Exited – July 1, 2003

(Archbald, Jessup, Olyphant & Throop Boroughs)
David Lavelle, Assistant to Executive Director
Office of Economic and Community Development
Scranton Electric Building
135 Jefferson Avenue, 2nd Floor
Scranton, PA 18503
(570) 963-6830 FAX (570) 342-4489
E-mail: marisabevilacqua@hotmail.com net page: www.lackawannacounty.com
Mark Mercanti, Fiscal Manager
Telephone: 570-963-6830 x 19
Email: mmercanti@lackawannacountyra.org

Lancaster (*) Exited – July 1, 2001

Randy Patterson, Economic Development Coordinator
Department of Economic Development
City of Lancaster
Municipal Building
120 North Duke Street, P.O. Box 1599
Lancaster, PA 17603-1599
(717) 291-4759 FAX (717) 291-4713
E-mail: rpatterson@cityoflancasterpa.com
Net page: www.cityoflancasterpa.com

Lawrence County (D) Exit Date – July 1, 2010

(Neshannock, North Beaver, Shenango, Taylor and Union Townships, and the City of New Castle)
Linda Nitch, Executive Director
Lawrence County Economic Development Corporation
100 E. Reynolds Street
Plaza South, Suite 100
New Castle, PA 16101
(724) 658-1488 Fax (724) 658-0313
E-mail: nitch@lawrencecounty.com

Diana Lynn Heasley, Assistant Director
Email: heasley@lawrencecounty.com

Christy Santangelo, Financial Officer
Department of Community Development
Telephone: (724) 656-3540

Email: cdbgfinance@newcastlepa.org

Lebanon (*) Exited – July 15, 1999

(Lebanon City; West Lebanon Township)
Melissa Quones, Enterprise Zone Coordinator
Office of Community Development
City of Lebanon
400 South 8th Street
Lebanon, PA 17042
(717) 273-6711 ext. 2408 FAX (717) 228-4450
E-mail: mquones@lebanonpa.org

Lock Haven Area (D) Exited - July 1, 2007

(Lock Haven City; Bald Eagle, Castanea & Woodward Townships)
Leonora Hannagan, Enterprise Zone Coordinator
City of Lock Haven
20 East Church Street
Lock Haven, PA 17745
(570) 893-5903 FAX (570) 893-5905
E-mail: hannagan@kcnet.org
Net page: www.lockhavencity.org

Meadville Area (*) Exited – July 1, 2005

(City of Meadville; Vernon & West Mead Townships)
Jill Withey, Enterprise Zone Coordinator
Meadville Redevelopment Authority
764 Bessemer Street, Suite 104
Meadville, PA 16335
(814) 337-8200 FAX (814) 337-7257
E-mail: jwithey@redevelopmeadville.com
Web page: www.crawfordcountydevelopment.org

Jill Groves, Project and Grants Coordinator
Telephone: 814-337-8200
Email: jgroves@gremlan.org

Monessen (*) Exited – July 1, 2003

Joey Phillips, Secretary
Department of Community Development
City Of Monessen
Municipal Building
1 Wendell Ramey Lane
Monessen, PA 15062
(724) 684-5055 FAX (724) 684-6578
Net page: www.comcdbg@dp.net
Darlene Grogan, CDBG & Revitalization Zone Bookkeeper
Telephone: 724-684-9715

New Castle (*) Exited – July 1, 2001

(New Castle City; Taylor Township)
Tammi Gibson, City Manager
City of New Castle
230 North Jefferson Street
New Castle, PA 16101
(724) 656-3540 FAX (724) 684-3521
E-mail: bus.admin@verizon.net
Net page: www.lawrencecounty.com
Christy Santangelo, Financial Officer
Department of Community Development
Telephone: 724-656-3540
Email: cdbgfinance@newcastlepa.org

Norristown (*) Exited – July 1, 2008

Jerry Nugent, Executive Director
Montgomery County Redevelopment Authority
104 W. Main Street, Suite 2
Norristown, PA 19401-4716
(610) 275-5300
Fax: (610-275-5145
E-mail: jnugent@montcorda.org

Northern Bradford Area (formerly Sayre) (*) Exited – July 1, 2001

(Athens, Sayre, and South Waverly Boroughs, and Athens Township)
David M. Jarrett, Borough Manager
Borough of Sayre
110 West Packer Avenue
Sayre, PA 18840
(570) 888-7739 FAX (570) 888-6598
E-mail: dmjarrett@stny.rr.com

Oil Region (*) Exited – July 1, 2006

(Cities of Franklin & Oil City; Sugar creek and Rouseville Boroughs; Cornplanter, Cranberry, and Sandycreek Townships)
Tracey Jamieson, Enterprise Zone Coordinator
City of Franklin
430 13th Street
Franklin, PA 16323
(814) 437-7841 FAX (814) 437-1119
E-mail: tjamieson@cityoffranklin.org net page: www.franklinpa.net
Net page: www.venangoedc.org net page: www.ficda.org

Perry County (D) Exited – July 1, 2009

(Duncannon Borough, Penn Township, Borough of Marysville)
Shaun Donovan, EZ Coordinator
3211 N. Front Street, Suite 201
Harrisburg, PA 17110-1342
Phone: (717) 213-5033

Fax: (717) 232-5184
sdonovan@hbgrc.org
www.HarrisburgRegionalChamber.org

Philadelphia (*) Exit dates vary

4 Zones

Vince Dougherty (*) **American Street Exited – July 1, 2004**
Enterprise Zone Coordinator (*) **Hunting Park West City Exited – July 1, 2006**
Philadelphia Department of Commerce (*) **West Parkside Exited – July 1, 2001**
1515 Arch Street, 12th Floor (*) **Port of Philadelphia – Exited – July 1, 2002**
Philadelphia, PA 19102
(Vince Dougherty) (215)-683-2021
E-mail (Vince) vincent.dougherty@phila.gov
FAX (215) 557-8538 no net page

Pottsville (*) Exited – July 1, 2000

Amy Burkhart
Executive Director, Pottsville Area Development Corporation (PADCO)
91 South Progress Avenue
Pottsville, PA 17901-3087
(570) 628-4647
E-mail: aburkhart@pad-co.com

Reading (*) Exited – July 1, 2000

Lenin Agudo, CD Director
City of Reading
815 Washington Street
Reading, PA 19601
(610) 655-6211 FAX (610) 373-2858
E-mail: lenin.agudo@readingpa.org
Net page: www.cityofreadingpa.com

Scranton (*) Exited – July 15, 1999

(Scranton City; Moosic Borough)
Mary Maroon,
Director of Finance & Compliance
Office of Economic & Community Development
Scranton Redevelopment Authority
340 North Washington Avenue
Scranton, PA 18503
570-348-4216 Office
570-348-4123 Fax
E-mail: mmaroon@scrantonpa.gov
Net page: www.lackawannacounty.com

Shippensburg (*) Exited – July 15, 1999

Mr. Edward Goodhart
Borough of Shippensburg

60 West Burd Street
Shippensburg, PA 17257-0129
(717) 532-2147
E-mail: EGoodhart@shippensburg.pa.us
Net page: www.borough.shippensburg.pa.us

Titusville/Oil Creek (*) Exited – July 1, 2006

(Titusville City; Oil Creek Township)
James Becker, Executive Director
Titusville Redevelopment Authority
144 West Spring Street
Titusville, PA 16354-0425
(814) 827-0035 Ext. 104
Fax (814) 827-2696
E-mail: jbecker@tcda.org net page: www.business Titusville.com
Net page: www.tcda.org

Washington County (*) Exited – July 1, 2001

(Donora, Charleroi, North Charleroi, Allenport, California & Speers Boroughs)
Stephen S. Wiencek, Assistant Executive Director
Redevelopment Authority and Industrial Development Agency
Of the County of Washington
100 Beau Street
Washington, PA 15301
(724) 228-6875 FAX (724) 228-6829
E-mail: steve.wiencek@RACW.net
Net page: www.wash-co-pa-redev.org
Dee Burns, County Controller
Email: dee.burns@RACW.net

Williamsport (*) Exited – July 1, 2003

John Grado, Director
Community and Economic Development
City of Williamsport
245 W. Fourth Street
Williamsport, PA 17701
(570) 327-7577 FAX (570) 327-7509
E-mail: cddirector@cityofwilliamsport.org net page in preparation

Stephanie Young, Assistant Director
Email: cd2@cityofwilliamsport.org

Wilkes-Barre (*) Exited – July 1, 2001

Greg Barrouck, Director of Community Development
Community & Economic Development
City of Wilkes-Barre
City Hall, 40 East Market Street
Wilkes-Barre, PA 18711
Tel: (570) 208-4103 Voice Mail :(570) 208-4103

FAX (570) 208-4136

E-mail: gbarrouck@wilkes-barrepa.us net page: www.wilkes-barre.org

Warren (*) Exited – July 15, 1999

David Hildebrand, Enterprise Zone Coordinator

City of Warren

318 W. Third Avenue

Warren, PA 16365

(814) 723-6300

E-mail: dlh@cityofwarrenpa.gov

no net page

York (*) Exited – July 15, 1999

Kevin Schreiber, Director of Economic Development

Redevelopment Authority of the City of York

14 West Market Street

York, PA 17401

(717) 849-2290 FAX (717) 812-0614

E-mail: kschreib@yorkcity.org web page: www.yorkcity.org

ENTERPRISE ZONE IMPACT PROJECT DESIGNATION – Eligible to apply for EZ Tax Credits

City of Lancaster Impact Project Designation (D) Exit Date - July 1, 2016

Randy Patterson, Economic Development Coordinator

Department of Economic Development

City of Lancaster

Municipal Building

120 North Duke Street, P.O. Box 1599

Lancaster, PA 17603-1599

(717) 291-4759 FAX (717) 291-4713

E-mail: rpatterson@cityoflancasterpa.com

Net page: www.cityoflancasterpa.com

City of Carbondale Impact Project Designation (D) Exit Date - July 1, 2016

Christine Tocki-Mulvey, Director

1 N. Main Street

Carbondale, PA 18407

(570) 282-2882 FAX (570)-282-2131

E-mail: ctocki@cs.com

Net page: www.carbondale.com

City of Williamsport Impact Project Designation (D) Exit Date - July 1, 2016

John J. Grado, Community Development Director

245 West Fourth Street

Williamsport, PA 17701

(570) 327-7516 FAX (570) 327-7509

E-mail: cddirector@cityofwilliamsport.org

Net page: <http://www.cityofwilliamsport.org>

Clearfield Borough Impact Project Designation (D) Exit Date - July 1, 2015

(Clearfield Borough and Lawrence Township)

Leslie A. Stott, Borough Manager

Borough of Clearfield

6 Sough Front Street

Clearfield, PA 16840

(814) 765-7818 FAX 814-765-2374

E-mail lesliestott@verizon.net

Saint Mary's Impact Project Designation (D) Exit Date - July 1, 2014

David Greene, City Manager

11 Lafayette Street

Saint Mary's, PA 15857

814-781-1718 ext. 221 fax 814-884-1304

E-mail dave@cityofstmarys.com