

**Financial Accountability Incentive Reporting (F.A.I.R.)  
Documents**

**2024**



## 2024 FAIR Hearing – May 21, 2024

### 2024 REPORTS

(Covering 2023 reporting year)

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**2024**

**Incentive Inventories**



ARTICLE 349 FAIR PROGRAM

**INVENTORY OF  
NON-TAX INCENTIVES**

This FAIR Program document is submitted to the City Council Community Development Committee pursuant to Article 349, Section 349.05(B)(1)(a). “*Non- Tax Incentive*” is defined in Section 349.02 (24).

The following Non-Tax Incentives were each in effect as of January 1, 2023:

**A. Enterprise Zone Loan Program**

- *Authorizing Legislation:* 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.
- *Administered by:* City of Bethlehem Dept. of Community & Economic Development
- *Term of incentive:* Original award date: unknown. Ongoing loan program.

**B. CDBG Loan Programs**

- *Authorizing Legislation:* Annual Action Plan
- *Administered by:* City of Bethlehem, Department of Community & Economic Development; Rising Tide Community Loan Fund
- *Term of incentive:* Annual Program approved by City Council under the Annual Action Plan

**C. Business Infrastructure Development (BID Program) Loan Fund**

- *Authorizing Legislation:* Act of July 2, 1984 (P.L. 520, No. 105), as amended, known as the Business Infrastructure Development Act
- *Administered by:* City of Bethlehem Dept. of Community & Economic Development
- *Term of incentive:* Original award date: unknown. Ongoing loan program.

DOCUMENT NOTES

Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem, PA.



**2024**

**Program Summaries**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (F.A.I.R.)

**ARTICLE 349 FAIR PROGRAM  
PROGRAM SUMMARIES**

**Submitted Administration Document:** Program Summaries

**FAIR Program Year:** 2024

Pursuant to Article 349 of the Codified Ordinances of the City of Bethlehem (“City”), Section 349.05 (B)(4), the City Administration hereby submits this Program Summaries document in order to summarize Certain aspects of the Economic Development Incentive programs and/or services listed below in effect as of January 1 of the Program Year. This document summarizes selected aspects of the following Economic Development Incentive programs and services. *NOTE:* “Article” means a reference to the applicable article contained in the Codified ordinances of the City of Bethlehem, PA.

**ECONOMIC DEVELOPMENT TAX INCENTIVES** (programs that reduce/redirect City tax revenues)

- A. **Local Economic Revitalization Tax Assistance (LERTA)**
- B. **City Revitalization and Improvement Zone (CRIZ)**

**NON-TAX INCENTIVES** (programs that do not reduce or redirect City tax revenues)

**GRANTS/LOANS**

- A. **Enterprise Zone Loan Fund**
- B. **CDBG Loan Programs**
- C. **Business Infrastructure Development Loan Fund**

ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

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ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Program Name:**

**Local Economic Revitalization Tax Assistance (LERTA)**

**Authorizing law(s):**

Local Economic Revitalization Tax Assistance Act - See 72 P.S. §4722 et seq.; Article 342 of the Codified Ordinances of the City of Bethlehem

Improvement of Deteriorating Real Property or Areas Tax Exemption Act - See 72 P.S. §4711-101 et seq.; Article 343 of the Codified Ordinances of the City of Bethlehem

**Governance; Staffing:**

Managed by City of Bethlehem, Department of Community and Economic Development and the Tax Office.

**Purpose; Summary:**

LERTA, is a tax abatement program that was created in 1977 to incentivize property investment and redevelopment of difficult and undesirable properties. LERTA creates a tax abatement on the increase on the real estate tax payments on new construction and property rehabilitation. Recipient owners are incentivized to improve their real property within the zone, thereby increasing assessed valuation and future City tax base, because the owner will not have to pay full property taxes on the improvements for the duration of the specific LERTA zone. Program status reports are delivered to City Council by the City Administration every five years.

**Costs to City of Bethlehem:**

Costs to the city are hard to quantify because it is impossible to know if these projects would occur at these locations, or if they are completed faster or as a larger project because of the LERTA.

**Eligible Recipients:**

Owners of commercial, industrial, residential and business properties located within designated zones in the City are eligible for this incentive.

**Duration of Incentive:**

Each LERTA benefit is for 10 years. The Ordinance is authorized for every 5 years.

**Reporting; Monitoring; Recipient Compliance:**

The City solicits reporting from developers and companies receiving this incentive at least every five years. Companies applying for LERTA must obtain a building permit prior to application and must remain current on real estate taxes to receive the benefit.

**Other:**



ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Program Name****City Revitalization and Improvement Zone (CRIZ)****Authorizing law(s)**

Act 52 of 2013 (“CRIZ Act”)

**Governance; Staffing**

The CRIZ, authorized by the Commonwealth of Pennsylvania (PA) and managed locally by the Bethlehem Revitalization and Improvement Zone Authority (BRIA), an independent authority with members appointed by the Mayor. City agencies involved in program management include the Department of Community and Economic Development and the Business Administration.

**Purpose; Summary**

The CRIZ program was established by the state to spur new growth in cities that have struggled to attract development, helping to revive downtowns and create jobs for the residents in the regions. These developments will help to create jobs, increase personal income, grow local and state tax revenues, and improve the overall quality of living for residents. A CRIZ is an area (zone) of up to 130 acres, comprised of parcels designated for economic development. The parcels included in the CRIZ [may] include vacant, desolate, underutilized, and abandoned properties that are ready for redevelopment. In order to stimulate economic development within the zone, certain state and local taxes (qualified tax revenue) collected within the zone that exceed a pre-CRIZ tax baseline may be used to repay debt service on bonds or loans issued [for the acquisition, improvement and development of qualified capital improvements within the zone.] Bonds may be issued by BRIA, which will then be paid off using qualified tax revenue created in the zone.

**Costs to City of Bethlehem**

The main costs to the City of this program are: (a) [forgone] City tax revenues and (b) City staff time for program administration. [General Fund] revenues from certain types of City taxes may be [reduced] through the CRIZ program, including the following taxes:

- (1) *Business Privilege Tax* (Article 341) calculated and apportioned to reflect taxes attributable to the location within the zone;
- (2) *Amusement Tax* (Article 304), to the extent the tax is related to the activity of a qualified business within the zone;
- (3) *Local services tax* (Article 339) withheld from employees of a qualified business or construction contractor for work performed in the zone; and

Different businesses activities generate different types of tax revenue, so the above tax expenditures may not be applicable to a given business depending upon its individual activities.

ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Eligible Recipients**

Under the CRIZ Act, a “Qualified Business” is eligible which means (a) any entity that conducts business, provides services and is located or partially located within the borders of the CRIZ and (b) any construction contractors engaged in construction, including infrastructure or site preparation, reconstruction or renovation of a facility located in or partially in the CRIZ. (Source: 2014 PA DCED CRIZ Guidelines).

**Duration of Incentive**

The benefits last for the term of the financing or the remainder of the CRIZ designation, whatever is shorter.

**Reporting; Monitoring; Recipient Compliance**

All qualified businesses, including construction contractors, within a CRIZ must complete annual state and local tax reports by June 15 each year so the Department of Revenue and local tax authority may certify the amount of taxes to be transferred to the CRIZ Fund. The state tax report is available through the June 15 filing deadline by using the online portal. Qualified businesses that fail to timely submit complete CRIZ tax reports will be subject to a non-filing penalty of the lesser of 10 percent of taxes attributed to the CRIZ or \$1,000 for each late or non-filed report during the previous calendar year. Taxes paid by a contractor or qualified business that failed to timely submit a complete CRIZ tax report will not be included in the amount transferred to the CRIZ Fund.

**Other**

ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Program Name:**

**Enterprise Zone Loan Program**

**Authorizing law(s):**

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.

**Governance; Staffing:**

Managed by City of Bethlehem, Department of Community and Economic Development.

**Purpose; Summary:**

Private companies and non-profits can make qualified investments to rehabilitate, expand and improve buildings or land that promote economic development activities.

**Costs to City of Bethlehem:**

There is no direct cost to the city outside of funds administration.

**Eligible Recipients:**

Owners of commercial, industrial, residential and business properties located within designated zones in the City are eligible for this incentive.

**Duration of Incentive:**

Rates and term of the loan are flexible.

**Reporting; Monitoring; Recipient Compliance:**

One full-time job must be created or retained for each \$35,000 increment of the EZ loan. Companies must create jobs within three years. If the jobs are not created within a reasonable period of time, sanctions, such as an increase in the loan interest rate or an accelerated loan payment schedule up to and including immediate repayment at a higher interest rate may be enacted against the recipient. The City reports bi-annually to the Commonwealth on the use of the funds.

**Other:**

ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Program Name:**

**CDBG Loan Programs**

**Authorizing law(s):**

Annual Action Plan Required by HUD.

**Governance; Staffing:**

Administered by City of Bethlehem, Department of Community and Economic Development and the Rising Tide Community Loan Fund.

**Purpose; Summary:**

Bethlehem Small Business Loan Fund (BSBLF)

**Costs to City of Bethlehem:**

There is no direct cost to the city outside of funds administration.

**Eligible Recipients:**

Small business owners with businesses located within the City of Bethlehem.

**Duration of Incentive:**

BSBLF - N/A, ongoing

**Reporting; Monitoring; Recipient Compliance:**

Quarterly reporting is due to HUD on the Bethlehem Small Business Loan Fund. Yearly reporting is due to HUD on the Exterior Building Loan Fund. Both projects are captured in the Consolidated Annual Performance and Evaluation Report required by HUD. City staff monitors both programs for the duration of the job creation requirements (up to 1 year after project completion) through the collection of reports and through site visits to loan recipients and administrators. If recipients fail to create or retain the required amount of jobs, funds must be repaid to the City.

**Other:**

ARTICLE 349 FAIR PROGRAM  
**PROGRAM SUMMARIES**

**Program Name:**

**Business Infrastructure Development (BID Program) Loan Fund**

**Authorizing law(s):**

Act of July 2, 1984 (P.L. 520, No. 105), as amended, known as the Business Infrastructure Development Act

**Governance; Staffing:**

Administered by City of Bethlehem, Department of Community and Economic Development.

**Purpose; Summary:**

To provide loans to private companies or developers for the construction, rehabilitation or repair of infrastructure improvements on privately owned property, which improvements are necessary to complement industrial investment by private companies which increases Pennsylvania’s share of domestic and international commerce and creates net new jobs

**Costs to City of Bethlehem:**

There is no direct cost to the city outside of funds administration.

**Eligible Recipients:**

Private companies or developers for projects on privately-owned properties

**Duration of Incentive:**

Rates and term of the loans are flexible

**Reporting; Monitoring; Recipient Compliance:**

Although job creation is a requirement of this program, actual jobs required of any given applicant are evaluated and approved on a case by case basis. Companies must create jobs within three years. If the jobs are not created within this time, sanctions, such as an increase in the loan interest rate or an accelerated loan payment schedule, up to and including immediate repayment at a higher interest rate, may be enacted against the recipient. Prior to any loan approvals, the City must obtain written permission from the PA DCED for the use of funds.

**Other:**



**2024**

**Evaluation Reports**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (F.A.I.R.)







Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

- (e) Eligibility requirements; and  
**Owners of commercial, industrial, residential and business properties located within designated zones in the City are eligible for this incentive.**
- (f) Reference(s) to relevant policy or other City documents, if any.  
**Article 342 & Article 343 of the Codified Ordinances of the City of Bethlehem**  
**Ordinance No. 2017-13, No. 2021-24, No. 2022-14**  
**Resolution No. 2017-103, No. 2021-146, No. 2022-153**

SECTION 2

TAX EXPENDITURE DATA

Where the incentive is included in the current-year Inventory of Economic Development Tax Incentives, defined in section 349.05 (B)(1)(a), include the following information:

- (a) Number of taxpayers who received the incentive, itemized by taxpayer type, using North American Industry Classification System (NAICS) codes or similar codes, if available  
**33**
- (b) Total dollar value of such incentive received by taxpayers, including amounts eligible to be carried forward into future tax years, if any.  
**\$1,629,621**

SECTION 3

ECONOMIC AND COMMUNITY IMPACT

For the last reporting period and including reasonable projections, where possible, include the following to the extent applicable:

- (a) "Return on investment calculation" analyzing the costs of providing the incentive and the benefits realized by the City  
**Value of incentive is demonstrated below.**
- (b) Total value of investment resulting from the incentive  
**Over \$892,703,662 of total project investment.**
- (c) Number of projects planned, started, and completed  
**33 active applications**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

- (d) Changes in property value assessments directly or indirectly related to the incentive
- |  |  |
|--|--|
| <b>Post-LERTA Project Assessments</b>      | <b>\$213,061,500</b>   |
| <b>Pre-LERTA Project Assessments</b>       | <b>\$19,382,350</b>  |
| <b>Increased LERTA Project Assessments</b> | <b><u>\$193,679,150</u> increased assessment for active projects</b> |
- (e) Number of jobs and other direct economic benefits resulting directly from the incentive  
**5,985 current employees (5,781 FT).**
- (f) Estimate/discussion of the indirect economic or other benefits or activity stimulated by the incentive, including without limitation, changes to social and real estate indicators  
**See attached Impact Statements**
- (g) Discussion of quantifiable and non-quantifiable community impact effects the Evaluator believes relevant.  
**See attached Impact Statements**

SECTION 4

RECOMMENDATIONS AND OTHER INFORMATION

- (a) Recommendations for improving future evaluations and Administration Documents:  
**None**
- (b) Where data constraints significantly limited the Evaluator's ability to provide required information and/or measure incentive performance, include recommendations for changing City law and/or practices that could mitigate such constraints in future years  
**None**
- (c) Recommendations for potential legislative action, including continuing, amending, terminating, or otherwise modifying the incentive  
**Will evaluate program and revisit during next opportunity to renew.**
- (d) An assessment of whether adequate protections are in place to ensure the fiscal impact of the incentive does not increase substantially beyond the City's expectations in future years  
**SS II: City collects 100% of base property tax and ~50% of new property tax increment over a 10-year period, then 100% of all property taxes thereafter. Projects must maintain 10% affordability over the 10-year period or contribute \$52,320/affordable unit.**  
**NS: City collects 100% of base property tax and ~90% of new property tax increment over a 10-year period, then 100% of all property taxes thereafter.**  
**AH: City collects 100% of base property tax and ~50% of new property tax increment over a 10-year period, then 100% of all property taxes thereafter. Projects must maintain 10% affordability over the 10-year period or contribute \$25,000/affordable unit.**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

DOCUMENT NOTES

1. Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem.

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

*FAIR Program Year: 2024* (“Program Year”)

*Report Submission Requirement.* Pursuant to Article 349 of the Codified Ordinances of the City of Bethlehem, PA (“City”), titled Economic Development Incentive Reporting and Evaluation, Section 349.05 (B)(3)(d), the City Administration is required to submit this Evaluation Report covering the Economic Development Incentive described below. For purposes of this report, the subject Economic Development Incentive shall be referred to sometimes as the “incentive.”

**EVALUATION REPORT CONTENT**

SECTION 1

DESCRIPTIVE INFORMATION

- (a) Name and description of the Economic Development Incentive  
**City Revitalization and Improvement Zone (CRIZ)**
- (b) Statutory reference(s) to any authorizing legislation  
**Title 72 P.S. ST Ch 5, Art XVIII-C**
- (c) Enactment date, term of the incentive, and any sunset or other critical dates;  
**Bethlehem approved December 2013; 30 year incentive from the date of first financing**
- (d) Legislative purpose of the Economic Development Incentive, if stated;  
**The focus of the program is to provide opportunity to spur new growth, helping to revive downtowns and create jobs for the residents in the regions. Vacant, desolate, underutilized or abandoned space will be developed, thereby creating jobs, increasing personal incomes, growing state and local tax revenues, reviving local economies and improving the lives of city residents and visitors.**
- (e) Eligibility requirements; and  
**Under the CRIZ Act, a “Qualified Business” is eligible which means (a) any entity that conducts business, provides services and is located or partially located within the borders of the CRIZ and (b) any construction contractors engaged in construction, including infrastructure or site preparation, reconstruction or renovation of a facility located in or partially in the CRIZ. (Source: 2014 PA DCED CRIZ Guidelines).**
- (f) Reference(s) to relevant policy or other City documents, if any.



Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

SECTION 2

TAX EXPENDITURE DATA

Where the incentive is included in the current-year Inventory of Economic Development Tax Incentives, defined in section 349.05 (B)(1)(a), include the following information:

- (a) Number of taxpayers who received the incentive, itemized by taxpayer type, using North American Industry Classification System (NAICS) codes or similar codes, if available

**5**

- (b) Total dollar value of such incentive received by taxpayers, including amounts eligible to be carried forward into future tax years, if any.

**\$ 1,982,594 (for 2022 only)**

SECTION 3

ECONOMIC AND COMMUNITY IMPACT

For the last reporting period and including reasonable projections, where possible, include the following to the extent applicable:

- (a) "Return on investment calculation" analyzing the costs of providing the incentive and the benefits realized by the City

**The return on investment is described below.**

- (b) Total value of investment resulting from the incentive

**In 2023, the total project investments reached \$ 229.5 million (\$25 million new investments in 2023). CRIZ debt associated with these projects is approximately \$35.1 million.**

- (c) Number of projects planned, started, and completed

**Five projects, all located in South Bethlehem, have commenced or have been completed since the inception of the program in 2013. Two of these projects resulted in the construction of two new mixed use buildings of five and six stories respectively. These two new buildings house nearly 40,000 s.f. of first floor retail space, 82,000 s.f. of professional office space and a 20,000 s.f. top-floor restaurant. The third project featured the renovation of a prohibition era bank facility into a 6,300 s.f. craft distillery and restaurant. During 2022, a fourth project, the re-construction of a boutique hotel, restaurant event center was completed on the site of the former Masonic Temple and Wilbur Mansion. The renovated complex opened in late 2022. The fifth CRIZ project features the expansion of an existing hotel and conference center by nearly 100% with the addition of 276 rooms and 33,000 sf of event space. Construction was substantially completed by year end 2023.**

**Twelve (12) for-profit and two (2) non-profit businesses were operating in the CRIZ at the end of 2023.**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

(d) Changes in property value assessments directly or indirectly related to the incentive

**Current assessment for the CRIZ projects is \$6,425,400. Assessments prior to CRIZ were \$1,637,100.**

(e) Number of jobs and other direct economic benefits resulting directly from the incentive

**555 employees (475 full time), not including temporary construction jobs.**

(f) Estimate/discussion of the indirect economic or other benefits or activity stimulated by the incentive, including without limitation, changes to social and real estate indicators

**See attached Impact Statements**

(g) Discussion of quantifiable and non-quantifiable community impact effects the Evaluator believes relevant.

**See attached Impact Statements**

SECTION 4

RECOMMENDATIONS AND OTHER INFORMATION

(a) Recommendations for improving future evaluations and Administration Documents

**None**

(b) Where data constraints significantly limited the Evaluator's ability to provide required information and/or measure incentive performance, include recommendations for changing City law and/or practices that could mitigate such constraints in future years

**None**

(c) Recommendations for potential legislative action, including continuing, amending, terminating, or otherwise modifying the incentive

**None**

(d) An assessment of whether adequate protections are in place to ensure the fiscal impact of the incentive does not increase substantially beyond the City's expectations in future years

**Because of the baseline calculation outlined in the CRIZ program, no revenue previously generated for the city is lost.**

DOCUMENT NOTES

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

1. Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem.

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

**FAIR PROGRAM - EVALUATION REPORT**

*FAIR Program Year: 2024* (“Program Year”)

*Report Submission Requirement.* Pursuant to Article 349 of the Codified Ordinances of the City of Bethlehem, PA (“City”), titled Economic Development Incentive Reporting and Evaluation, Section 349.05 (B)(3)(d), the City Administration is required to submit this Evaluation Report covering the Economic Development Incentive described below. For purposes of this report, the subject Economic Development Incentive shall be referred to sometimes as the “incentive.”

**EVALUATION REPORT CONTENT**

SECTION 1

**DESCRIPTIVE INFORMATION**

- (a) Name and description of the Economic Development Incentive  
**Enterprise Zone Loan Program**
- (b) Statutory reference(s) to any authorizing legislation  
**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.**
- (c) Enactment date, term of the incentive, and any sunset or other critical dates;  
**Original designation of Bethlehem Enterprise Zone was 1985. Ongoing loan program. Rates and term of the loan are flexible.**
- (d) Legislative purpose of the Economic Development Incentive, if stated;  
**Private companies and non-profits can make qualified investments to rehabilitate, expand and improve buildings or land that promote economic development activities.**
- (e) Eligibility requirements; and  
**Eligible applicants include industrial, manufacturing and technology-oriented businesses that are located within the boundaries of the Enterprise Zone. The businesses must be expanding, updating technology, creating and or retaining existing jobs. Retail businesses are not eligible to apply for Enterprise Zone Loan Program.**
- (f) Reference(s) to relevant policy or other City documents, if any.



Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

SECTION 2

TAX EXPENDITURE DATA

Where the incentive is included in the current-year Inventory of Economic Development Tax Incentives, defined in section 349.05 (B)(1)(a), include the following information:

- (a) Number of taxpayers who received the incentive, itemized by taxpayer type, using North American Industry Classification System (NAICS) codes or similar codes, if available

**0**

- (b) Total dollar value of such incentive received by taxpayers, including amounts eligible to be carried forward into future tax years, if any.

**N/A – No loans were approved in 2023.**

SECTION 3

ECONOMIC AND COMMUNITY IMPACT

For the last reporting period and including reasonable projections, where possible, include the following to the extent applicable:

- (a) “Return on investment calculation” analyzing the costs of providing the incentive and the benefits realized by the City

**N/A**

- (b) Total value of investment resulting from the incentive

**N/A**

- (c) Number of projects planned, started, and completed

**N/A**

- (d) Changes in property value assessments directly or indirectly related to the incentive

**N/A**

- (e) Number of jobs and other direct economic benefits resulting directly from the incentive

**N/A**

- (f) Estimate/discussion of the indirect economic or other benefits or activity stimulated by the incentive, including without limitation, changes to social and real estate indicators

**N/A**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

(g) Discussion of quantifiable and non-quantifiable community impact effects the Evaluator believes relevant.

N/A

SECTION 4

RECOMMENDATIONS AND OTHER INFORMATION

(a) Recommendations for improving future evaluations and Administration Documents:

**None**

(b) Where data constraints significantly limited the Evaluator’s ability to provide required information and/or measure incentive performance, include recommendations for changing City law and/or practices that could mitigate such constraints in future years

**None**

(c) Recommendations for potential legislative action, including continuing, amending, terminating, or otherwise modifying the incentive

**None**

(d) An assessment of whether adequate protections are in place to ensure the fiscal impact of the incentive does not increase substantially beyond the City’s expectations in future years

**The Enterprise Zone Revolving Loan Fund is funded by “grant-to-loans” from the Commonwealth. The City loans out this money and the loan repayment goes back into the fund. The recycled loan funds are then made available to eligible applicants.**

DOCUMENT NOTES

1. Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem.

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Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

*FAIR Program Year:* 2024 (“Program Year”)

*Report Submission Requirement.* Pursuant to Article 349 of the Codified Ordinances of the City of Bethlehem, PA (“City”), titled Economic Development Incentive Reporting and Evaluation, Section 349.05 (B)(3)(d), the City Administration is required to submit this Evaluation Report covering the Economic Development Incentive described below. For purposes of this report, the subject Economic Development Incentive shall be referred to sometimes as the “incentive.”

**EVALUATION REPORT CONTENT**

SECTION 1

DESCRIPTIVE INFORMATION

- (a) Name and description of the Economic Development Incentive: CDBG Loan Programs:  
**Bethlehem Small Business Loan Fund (BSBLF)**
- (b) Statutory reference(s) to any authorizing legislation:  
**Annual Action Plan required by HUD.**
- (c) Enactment date, term of the incentive, and any sunset or other critical dates;  
**N/A, ongoing**
- (d) Legislative purpose of the Economic Development Incentive, if stated;  
**N/A**
- (e) Eligibility requirements; and:  
**Small business owners located in the City of Bethlehem.**
- (f) Reference(s) to relevant policy or other City documents, if any:

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

SECTION 2

TAX EXPENDITURE DATA

Where the incentive is included in the current-year Inventory of Economic Development Tax Incentives, defined in section 349.05 (B)(1)(a), include the following information:

- (a) Number of taxpayers who received the incentive, itemized by taxpayer type, using North American Industry Classification System (NAICS) codes or similar codes, if available:

**One (1), 722511**

- (b) Total dollar value of such incentive received by taxpayers, including amounts eligible to be carried forward into future tax years, if any:

**\$290,000**

SECTION 3

ECONOMIC AND COMMUNITY IMPACT

For the last reporting period and including reasonable projections, where possible, include the following to the extent applicable:

- (a) "Return on investment calculation" analyzing the costs of providing the incentive and the benefits realized by the City:

**The cost of administering the CDBG funds that support the BSBLF has not been determined; the "return" to the City is quantified by job creation and direct dollar investment resulting from projects.**

- (b) Total value of investment resulting from the incentive:

**\$700,000**

- (c) Number of projects planned, started, and completed:

**One (1) started and underway (completed March 2024)**

- (d) Changes in property value assessments directly or indirectly related to the incentive:

**N/A**

- (e) Number of jobs and other direct economic benefits resulting directly from the incentive:

**N/A**



Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

- (f) Estimate/discussion of the indirect economic or other benefits or activity stimulated by the incentive, including without limitation, changes to social and real estate indicators;

**Indirect returns to the City result from increased commercialism, tourism and related spending.**

- (g) Discussion of quantifiable and non-quantifiable community impact effects the Evaluator believes to be relevant.

**The CDBG program helps create viable communities by providing the following, principally for persons of low and moderate income, expanded economic opportunities, decent housing, and consequently, a suitable living environment.**

SECTION 4

RECOMMENDATIONS AND OTHER INFORMATION

- (a) Recommendations for improving future evaluations and Administration Documents:

**None.**

- (b) Where data constraints significantly limited the Evaluator's ability to provide required information and/or measure incentive performance, include recommendations for changing City law and/or practices that could mitigate such constraints in future years:

**None.**

- (c) Recommendations for potential legislative action, including continuing, amending, terminating, or otherwise modifying the incentive;

**No local legislative action necessary to continue these programs as legislative oversight is provided via the federal government and its agency, HUD.**

- (d) An assessment of whether adequate protections are in place to ensure the fiscal impact of the incentive does not increase substantially beyond the City's expectations in future years:

**The fiscal impact of these programs is limited in relation to the available federal funds and program income.**

DOCUMENT NOTES

1. Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem.

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

*FAIR Program Year:* 2024 (“Program Year”)

*Report Submission Requirement.* Pursuant to Article 349 of the Codified Ordinances of the City of Bethlehem, PA (“City”), titled Economic Development Incentive Reporting and Evaluation, Section 349.05 (B)(3)(d); the City Administration is required to submit this Evaluation Report covering the Economic Development Incentive described below. For purposes of this report, the subject Economic Development Incentive shall be referred to sometimes as the “incentive.”

**EVALUATION REPORT CONTENT**

SECTION 1

DESCRIPTIVE INFORMATION

- (a) Name and description of the Economic Development Incentive  
**Business Infrastructure Development (BID) Loan Fund**
- (b) Statutory reference(s) to any authorizing legislation  
**Act of July 2, 1984 (P.L. 520, No. 105), as amended, known as the Business Infrastructure Development Act.**
- (c) Enactment date, term of the incentive, and any sunset or other critical dates;  
**City received BID funding in 1992. Ongoing loan program. Rates and term of the loan are flexible.**
- (d) Legislative purpose of the Economic Development Incentive, if stated;  
**To provide loans to private companies or developers for the construction, rehabilitation or repair of infrastructure improvements on privately owned property, which improvements are necessary to complement industrial investment by private companies which increases Pennsylvania’s share of domestic and international commerce and creates net new jobs.**
- (e) Eligibility requirements; and  
**Private companies or developers for projects on privately-owned properties**
- (f) Reference(s) to relevant policy or other City documents, if any.

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

SECTION 2

TAX EXPENDITURE DATA

Where the incentive is included in the current-year Inventory of Economic Development Tax Incentives, defined in section 349.05 (B)(1)(a), include the following information:

- (a) Number of taxpayers who received the incentive, itemized by taxpayer type, using North American Industry Classification System (NAICS) codes or similar codes, if available

0

- (b) Total dollar value of such incentive received by taxpayers, including amounts eligible to be carried forward into future tax years, if any.

**N/A – No loans were approved in 2023.**

SECTION 3

ECONOMIC AND COMMUNITY IMPACT

For the last reporting period and including reasonable projections, where possible, include the following to the extent applicable:

- (a) “Return on investment calculation” analyzing the costs of providing the incentive and the benefits realized by the City

N/A

- (b) Total value of investment resulting from the incentive

N/A

- (c) Number of projects planned, started, and completed

N/A

- (d) Changes in property value assessments directly or indirectly related to the incentive

N/A

- (e) Number of jobs and other direct economic benefits resulting directly from the incentive

N/A

- (f) Estimate/discussion of the indirect economic or other benefits or activity stimulated by the incentive, including without limitation, changes to social and real estate indicators

N/A

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (FAIR)

**EVALUATION REPORT**

- (g) Discussion of quantifiable and non-quantifiable community impact effects the Evaluator believes relevant.  
 N/A

SECTION 4

RECOMMENDATIONS AND OTHER INFORMATION

- (a) Recommendations for improving future evaluations and Administration Documents:

**None**

- (b) Where data constraints significantly limited the Evaluator's ability to provide required information and/or measure incentive performance, include recommendations for changing City law and/or practices that could mitigate such constraints in future years

**None**

- (c) Recommendations for potential legislative action, including continuing, amending, terminating, or otherwise modifying the incentive

**None**

- (d) An assessment of whether adequate protections are in place to ensure the fiscal impact of the incentive does not increase substantially beyond the City's expectations in future years

**The BID Revolving Loan Fund is funded by "grant-to-loans" from the Commonwealth. The City loans out this money and the loan repayment goes back into the fund. The recycled loan funds are then made available to eligible applicants.**

DOCUMENT NOTES

1. Defined Term References. Capitalized terms not defined in this document have the meanings set forth in Article 349 of the Codified Ordinances of the City of Bethlehem.



2024

## Impact Statements

Narratives related to specific  
Economic Development Incentive programs

## 2024 Economic Development Incentive

### Impact Statements

*How critical have the programs below been to the success of your project? Select one of the following:*

*Please elaborate on the impact that each program listed below has had on your ability to successfully complete your project and describe the impact it will have on the City:*

#### LERTA

26 found programs Very Critical

6 found programs Somewhat Critical

"In 2023, [REDACTED] completed a 100,000 sq. ft. warehouse addition, an investment of \$3,255,000 expanding the building footprint to 215,000 sq. ft."

"The LERTA tax abatement was a powerful incentive for [REDACTED] (tenant) to locate their expanded operations at [REDACTED]. Having a gradual increase in the property taxes helped offset start up costs for the facility, which they moved into in Q2 2020. In fact, had the building not had the LERTA tax incentive, the tenant would've most likely located their operations in New Jersey. [REDACTED] is supplier of PPE so this facility still is a vital operation during the pandemic."

"Restoration and adaptive reuse projects such as this require various elements that go beyond what is financially viable in the marketplace. Financial assistance is needed to do these types of projects right and allow them to set an example for the neighborhood and greater community. By abating the incremental real estate taxes associated with the adaptive reuse of this property, the economic associated with the LERTA Program aid in bridging the financial gap to allow projects such as [REDACTED] to be constructed. Being able to utilize the LERTA Program was a key economic factor in this project."

"My only response would be that we provide life sustaining dialysis treatments to the people of this community."

"The LERTA, made a big difference when looking at this location. Knowing expenses would be high, taxes, utilities, and "cost of ownership" was a great unknown. LERTA, took the edge off and made this location in Bethlehem, a winner. As for the impact on the city, we are filling a need in this area, we are a manufacturer of machinery and we export all over the world. Our employees are skilled, our pay rate is very good, and we will continue to grow thanks to this move and the assistance the city of Bethlehem."

"[REDACTED] relocated to Bethlehem from New Jersey in 2015 due to (1) the availability of a full service industrial site in LVIP VII, (2) immediate access to I-78, and (3) tax advantages from the City (LERTA)."

"The LERTA program savings have allowed [REDACTED] to more easily and quickly fund capacity expansion of our business in PA. The funds have been used primarily to purchase additional equipment, trucks and fund ongoing operational improvement projects."

"██████████ selected LVIP VII and Bethlehem in over other east coast sites due primarily to local incentives. They could have chosen sites in MD, DE, NJ and other PA regions."

"The LERTA was an incentive for the developer to build on former steel land. The reduced taxes over a 10-year period was an appeal to prospective tenants, allowing for the quick execution of the lease on this warehouse."

"The LERTA savings allowed the company to invest in additional equipment for the operation."

"The LERTA and Enterprise Zone incentives were essential to ensuring the financial feasibility of the ██████████ revitalization project. This historic fixture of South Side Bethlehem now houses administrative offices, a bank, local radio station, mobile phone store, consulting firm, and cooperative incubator space. It is a vibrant and growing business center as well as providing key services to the surrounding residents and emphasizing the historic character of the South Side. In particular, the Enterprise Zone helped fund the restoration the historic exterior of the building, while the LERTA tax credit continues to enable ██████████ to make space available to a variety of tenants, such as the startup incubator, based on other merits beyond simply price."

"Building in a zone that offered economic incentives was a must for determining the new manufacturing location. The LERTA program was one of the incentives the owners pursued. In addition, the owners also submitted 2 applications for the Enterprise Zone Tax Credit. Although unsuccessful, it was an incentive to build in the LVIP. Lastly, the owners also have a 3 year option to purchase the adjacent 12 acre site for future expansion and would continue to look forward to the available incentives from these programs."

#### Community Benefits:

**Additional Jobs:** This project created 19 new full-time, family-sustaining jobs in the City of Bethlehem within one year. Within three to five years, we anticipate to create 80 total jobs. Positions include machine operators, technician and management staff. We expect ~85-90% of these new hires will come from the local community. This number may be even higher depending on the applicants we receive for management roles, but the hourly work force will be local and will account for a majority of the hiring. The average hourly pay for these positions is \$12.50 and may be as high as \$18-\$19 per hour for skilled laborers. Employees receive full benefits, 401k options, as well as vacation and sick time. These positions are open to youths, low-income individuals, and unskilled laborers. All positions have training programs that individuals complete upon being hired. Additionally, the company has ongoing training and development program opportunities to encourage employees' continued growth. A breakdown of the new positions filled is as follows:

- (1) Salaried Technical Manager ~\$120K
- (1) Salaried Asst. Plant Manager ~\$110K
- (1) Hourly Administrative Assistant/ Front desk Desk ~\$15/hr
- (1) Hourly Shipping ~ \$13-\$15/hr
- (2) Hourly Senior Extrusion Operator \$18-\$19/hr
- (4) Hourly Extrusion Operators \$12-\$14/hr



- (10) Hourly Thermoform Packers \$10/hr

Increased Property Values: Our new facility was constructed to feature the highest-quality and industry-standard upgrades. These investments will increase the value of the property, which in turn will assist with the future sales of other commercial and industrial buildings within the community.

Increased spending to local businesses: We anticipate that all full-time employees and associated staff will routinely buy lunch each work day from local businesses in the community. Outside of work, our employees shop at the nearby Outlets at Sands Bethlehem, and have the option to enjoy gaming tables at the Sands Bethlehem Casino.

Additionally, we buy our manufacturing supplies from local vendors, and we use local consulting services and training programs to further our company's development. Bethlehem vendors we buy from include Kistler O'Brien, Cantelmi's Hardware, Valley Industrial Rubber, and Keystone Business Products. Local construction firm JVI, LLC headed our construction project. Other local companies were utilized at every possible level of the project, from site prep, to the local rigging and installation companies that were used for equipment installation, and beyond.

This project fully complements the goals and objectives of Bethlehem's Comprehensive Plan 2008 because we will be "cooperating closely with Lehigh Valley Industrial Park (LVIP) and other entities to facilitate phased redevelopment of the former Bethlehem Steel industrial lands in the southeastern part of the City (LVIP VII)." Furthermore, this project upholds the Plan's focus to "strengthen economic development programs geared towards retraining, attracting and expanding businesses" and to "strengthen the...South Side central business districts' branding and identity."

"Land development projects at the [REDACTED] compete for tenants against major developments in Northampton and Lehigh Counties, as well as sites in numerous business parks throughout the I-78, I-81 and I-83 corridors. Most of these competitors have lower local tax rates than the [REDACTED] and many have tax abatements or incentives like LERTA and KOEZ. The City of Bethlehem's LERTA allows the [REDACTED] to compete with the other regional developments. LERTA has been a key component to the site selection decisions of our present tenants, thus leading to more jobs for Bethlehem. In addition to competing against Pennsylvania sites, the [REDACTED] competes with sites across the Mid-Atlantic region and sites in states up and down the east coast. Other states have aggressive business retention and recruitment incentives that Pennsylvania does not have. These programs allow states like New Jersey, Virginia and South Carolina to offer millions of dollars of tax credits or grants to attract companies to locate or expand at sites in their state. LERTA helps to level the playing field, giving sites in the Bethlehem LERTA a tax incentive to provide potential end users comparing the Bethlehem LERTA sites, with locations in other states."

"This incentive has been helpful in the successful completion of our fulfillment center build-out. It will help to increase employment in the City."

"LERTA is very important to us as it allows us to ramp up our business over a 10-year period."

"██████████ current employment: 55, expects to increase employment as they expand. They chose LERTA due to a quick to market, first class, industrial building. LERTA was a prominent factor for ██████████. ██████████ is a small distribution center employing 5 people. Employment remained stable in 2023."

"LERTA very helpful to keep operating costs lower to induce tenancy. LERTA – LERTA is one of the most significant economic incentives. It induces tenants to lease because the operating costs are reduced because the tax costs are lower. With the development of commercial buildings tenants are required because most lenders want lease commitments before they will finance."

"LERTA provided ██████████ the assistance needed to invest \$5 million in a speculative flex industrial building. Our building was occupied by a small manufacturer who invested an additional \$6.5 million to date in new equipment. ██████████, our tenant, will continue to invest in equipment and add employees projected at 70 in a five-year period."

"LERTA has been critical to attracting and retaining job-creating tenants to ██████████ brownfield redevelopment of former Bethlehem Steel Co. property. When tenants are choosing between locating/staying on a brownfield site and other developments on former farmland ('green-fields'), all things being equal companies will chose the green-field (which does not have any risk or stigma of environmental issues – real or perceived). To compound the matter, these competing sites often have lower costs to begin with, like lower property tax rates, and in addition many also have incentive programs like LERTA or KOEZ (in PA) or other very aggressive business retention and recruitment incentives (in other states, like NJ). Incentives, like LERTA, help level the playing field by providing tenants an economic rationale to locate their operations on a former brownfield site that they would not otherwise be inclined to consider. Attracting and keeping these companies enables the many benefits of repurposing an old heavy industrial site, such as facilitating environmental remediation and creating jobs near existing population and housing (instead of out in rural areas). This jobs/housing balance allows workers to take public transportation or drive shorter distances to work, thereby reducing traffic congestion and accidents, and improving air quality, versus having to drive longer distances to their jobs. LERTA has been a key component to the site selection decisions of tenants at the ██████████, thus helping to bring jobs, new economic activity (direct, indirect and induced), and millions of dollars in investment back to the City of Bethlehem and the Lehigh Valley."

"LERTA is helping to fund our continuing operation as a business accelerator, investing in and scaling up high growth potential companies in the food, beverage and pet food sectors. The project has created over 200 jobs already and we estimate that the companies that will be invested in by ██████████ and housed at site will create several hundred additional jobs."

"Access to I-78 and the immediate availability of a new flex building was the primary mover in selecting its Bethlehem location. LERTA benefits were also an attractive incentive when comparing the overall costs of expansion."

"This program facilitated ██████████ move to Bethlehem by providing cash for the facility buildout. ██████████ was attracted to proximity to market and LERTA benefits. ██████████ has 51 FT & 19 PT employees. ██████████ has 7 employees."



"██████████ expanded during 2021 they now lease the entire building. They chose LVIP VII due to a quick to market, first class, rail served industrial building. ██████████ increased their employment to 132 in 2023 from 118 in 2022 and 73 in 2021. LERTA was a prominent factor for ██████████."

"The LERTA tax abatement is a powerful incentive for ██████████ (tenant) as they expanded operations at ██████████. They have a total three locations including Bethlehem which is vital location for their client base to store larger shipments and decrease delivery time. Having a gradual increase in the property taxes helped ██████████ establish their operations at ██████████ so they can gain a larger footprint on the east coast."

"██████████ chose Bethlehem & LVIP VII due to its strategic location, excellent water quality and significant PA and City financial incentives."

## CRIZ

5 found programs Very Critical

"Helped to create the loan facility and provide debt for improvements. The ██████████ is now an extremely successful operating business on the South Side that is anchoring new development opportunities. As far as the impact of the CRIZ...without the CRIZ, the ██████████ would not have come to Bethlehem. They would have simply produced spirits on the farm in ██████████. The benefit of the CRIZ allowed us to redevelop a blighted building and incent a tenant."

"CRIZ helps with bank financing. CRIZ – CRIZ is helpful in some circumstances. It is user dependent and a developer needs to balance the cost of union vs. non-union labor for construction. There is a general perception that CRIZ is like NIZ. It is not even close except in certain circumstances. It is a hurdle to get over when talking to potential tenants from the general area."

"The CRIZ was the incentive necessary to get restaurant tenants to locate in this building. The Building now offers 4 operating food establishments and is a destination dining venue."

"CRIZ has made the project possible. The ██████████ opened in December 2022 and we have been growing since. The total investment in the property and business has grown to over ██████████ since we started 6 years ago. The CRIZ benefit is the only reason we have been able to complete the project. After opening the Historic building to the public we have received almost unanimous appreciation from everyone. The full and part time employee base is growing steadily with above average wage rates. We will have a local payroll of over ██████████ this year and next year we should be over ██████████. Every week we are being contacted and doing business with many of the local business and organizations. When we are fully operating over the next 24 months we will have a multi million dollar impact on the local economy. Beyond the local financial benefit we are actively supporting the cultural growth of Bethlehem. Due to the support of the CRIZ the ██████████ has become the gateway property we had envisioned for Bethlehem."

"CRIZ allowed ██████████ to finance a portion of the project, which was helpful. Our ROI on this borrowing was very favorable."

**2024**

**Tax Expenditure Spreadsheets  
Tax Expenditure Reports**

Article 349 - Economic Development Incentive Reporting and Evaluation  
Financial Accountability Incentive Reporting (F.A.I.R.)

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**CITY OF BETHLEHEM  
TAX EXPENDITURE SPREADSHEET**

**LERTA**

	<b>REAL ESTATE TAX OWED IF NOT IN LERTA</b>	<b>REAL ESTATE TAX PAID IN LERTA</b>	<b>BUSINESS PRIVILEGE TAX PAID</b>	<b>EARNED INCOME TAX PAID</b>	<b>LOCAL SERVICES TAX PAID</b>
2023	\$ 4,077,997	\$ 2,448,377	\$ 954,413	\$ 761,555	\$ 313,838
2022	3,989,023	2,015,122	628,638	784,173	361,529
2021	3,538,866	1,628,796	566,713	570,248	244,905
2020	3,261,375	1,290,972	627,279	517,882	266,020
2019	2,649,951	1,071,128	499,317	369,388	208,229
2018	2,595,833	1,256,603	379,675	326,212	180,569
2017	2,377,588	1,069,764	397,548	317,917	175,675
2016	2,332,281	923,213	407,351	306,687	154,030
2015	2,281,964	737,440	409,380	286,081	119,851
2014	2,160,930	530,177	428,045	261,400	100,550
2013	2,160,930	456,008	318,516	247,840	89,703
2012	2,019,497	373,217	332,677	243,227	83,010

**CRIZ**

	<b>REAL ESTATE TAXES PAID BY CRIZ PROPERTY</b>	<b>INCREMENTAL ACT 511 SENT TO THE STATE</b>
2023	\$ 170,988	\$ (139,610)
2022	179,251	(50,994)
2021	140,286	(54,440)
2020	137,514	(41,596)
2019	128,898	(24,471)
2018	100,251	(11,001)
2017	52,494	(6,279)
2016	52,494	(2,160)
2015	51,361	(1,154)
2014	48,637	-



**CITY OF BETHLEHEM  
TAX EXPENDITURE REPORT**

(1)

**LERTA**

	<b>REAL ESTATE TAX OWED IF NOT IN LERTA</b>	<b>REAL ESTATE TAX PAID IN LERTA</b>	<b>BUSINESS PRIVILEGE TAX PAID</b>	<b>EARNED INCOME TAX PAID</b>	<b>LOCAL SERVICES TAX PAID</b>
2023	\$ 4,077,997	\$ 2,448,377	\$ 954,413	\$ 761,555	\$ 313,838
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2013	2,160,930	456,008	318,516	247,840	89,703
2012	2,019,497	373,217	332,677	243,227	83,010

(2) Local Economic Revitalization Tax Assistance Act - See 72 P.S. §4722 et seq.; Article 342 of the Codified Ordinances of the City of Bethlehem.

(3) Enacted in 1984

**CITY OF BETHLEHEM  
TAX EXPENDITURE REPORT**

(1) **CRIZ**

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		<u>REAL ESTATE TAXES PAID BY CRIZ PROPERTY</u>		<u>INCREMENTAL ACT 511 SENT TO THE STATE</u>
2023	\$	170,988	\$	(139,610)
2022		179,251		(50,994)
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2018		100,251		(11,001)
2017		52,494		(6,279)
2016		52,494		(2,160)
2015		51,361		(1,154)
2014		48,637		-

(2) Act 52 of 2013 and amended by Act 84 of 2016.

(3) Enacted in 2013

**2024**

**CHANGE LIST**

Material Changes, if any, as compared to prior year reports  
pursuant to Article 349, Section 349.06



# CITY OF BETHLEHEM

Department of Community & Economic Development

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## Memorandum

**TO:** City Council – Community Development Committee

**FROM:** Laura Collins - DCED Director

**DATE:** March 1<sup>st</sup>, 2024

**SUBJECT:** Change List

Below are Material Changes for our 2024 FAIR submission based on the requirement in Ordinance No. 2018-01, Article 349 Section 349.06:

- There are no Material Changes for this current reporting period.