



Q. Is the Residential Visitability Design Tax Credit Act the same as the Americans with Disabilities (ADA) Act?

- A. No. ADA pertains only to areas accessible to the general public, and is not required in single-family construction. Visitability provides minimal access to homes through select design changes and is promoted as desirable where technically and financially possible.

Visitability in Pennsylvania

The Pennsylvania Housing Finance Agency, the Penn State Housing Research Center, Life and Independence for Today, and a number of homebuilders cooperated in a visitability demonstration program in 2004. New residences that featured visitable design elements were successfully built and sold under the program. Since then, many other new visitable homes have been constructed through PHFA's Homeownership Choice Programs, and developers participating in this effort have been positive in their endorsement of visitability. Several other states have adopted similar laws that encourage visitable home design in dwellings that receive public financing, but the Commonwealth was the first state in the nation to enable tax credits.

The Pennsylvania Housing Finance Agency is committed to the policy that all persons shall have equal access to its housing programs and employment without regard to age, disability, family status, gender, national origin, political affiliation, race, or religion.

Visitability-02/08



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Residential Visitability

Residential visitability is a way to improve single-family houses to make them more usable by people who need wheelchairs, scooters, or other devices like walkers. Visitability features make it easier for persons with mobility impairments to move about their daily routines while enjoying their homes and those of their friends.

Some key visitability design elements are:

- A “visitable floor” with a no-step entry;
- Doorways on the visitable floor wide enough for wheelchair use;
- Easy access to a bathroom on the visitable floor;
- Light switches within reach of a person in a wheelchair or scooter; and,
- Reinforcement of bathroom wall framing to support grab bars.

These modifications can be incorporated into new or renovated homes in some cases at minimum cost, making the houses more “visitable” (and usable) by family members or acquaintances with mobility impairments. Visitable features in housing design and construction allow more citizens, regardless of mobility, to enjoy this fundamental ritual of society.

The Residential Visitability Design Tax Credit Act

A Pennsylvania law allows tax credits for visitability improvements in new and remodeled homes. Act 132 of 2006, the Residential Visitability Design Tax Credit Act, grants Pennsylvania’s local governments and school districts the option of authorizing tax credits of up to \$2,500 to offset costs associated with design modifications needed to incorporate visitability features in newly constructed houses, or in houses remodeled with visitability elements. The statute would also allow taxing bodies to determine if the credit could be taken over a period of time up to five years.

To qualify for a credit, the affected dwelling would need to contain design features stipulated in the Act. Modification of the standards to meet local conditions is allowed if the participating government complied with Pennsylvania’s Uniform Construction Code Act provisions.

Questions about the Residential Visitability Design Tax Credit Act

Q. Is the Residential Visitability Design Tax Credit Act be mandatory?

A. No. It is *completely voluntary* as determined by local taxing bodies.



Q. What buildings qualify for Residential Visitability Design Tax Credits?

A. The Act is for new or renovated homes that contain visitable design features enhancing accessibility and visitability.

Q. Is this Act similar to any other tax programs?

A. Yes. The Residential Visitability Design Tax Credit Act is very similar to other voluntary tax-abatement programs such as the Homestead Exemption and Local Economic Revitalization Tax Assistance Act (LERTA) offered by many Pennsylvania municipalities. Credits are authorized by local governments for current or future homeowners who are constructing visitable homes or renovating homes to contain visitable design features.

Q. Which taxing bodies can grant Visitability Design Tax Credits?

A. Counties, municipalities, and school districts may individually or jointly grant credits.

Q. Why a voluntary tax credit and not a mandate?

A. Given the varying topography, experience, and nature of Pennsylvania’s communities, such mandates may not meet local needs. Also, some of the design features require homeowners to alter their floorplan that may not be possible in smaller homes. Finally, no-step entrances may require owners to make additional, more costly modifications that they might not otherwise consider.