

<p align="center"><b>APPLICATION FOR THE EXEMPTION OF REAL ESTATE TAXES DUE TO IMPROVEMENTS</b></p> <p>Read the attached instructions. Please file a separate application for each OPA Account Number.</p>	<p>CITY OF PHILADELPHIA  <b>OFFICE OF PROPERTY ASSESSMENT</b>  CURTIS CENTER  601 WALNUT ST—SUITE 300 WEST  PHILADELPHIA, PA 19106</p>	<p align="center"><b>FOR OFFICIAL USE ONLY</b></p> <p>APPLICATION NO. _____</p> <p>OPA # _____</p>
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1. **Application must comply with the City Councilmanic Ord. 1202 to be eligible for an exemption of Real Estate Taxes. Please refer to the instructions for additional information. Check one block ONLY per application. If submitting for more than one abatement, additional forms must be submitted.**

**This is application is submitted pursuant to the following Ordinance/Act:**

Ord. 961, as amended  
 Ord. 1456-A, as amended  
 Ord. 1130, as amended  
 State Act 205/175, as amended

2. Property Location (OPA designation only)		3. Owner's Telephone Number	4. Owner's E-mail Address	
5. Owner of Record		6. Owner's Mailing Address/Zip Code		
7. Owner's Social Security No.	8. Owner's Business Privilege Tax No.	9. Owner's Federal ID No.	10. Year Business Began	
11. Tenant's Name/or General Partner's Name/or Corporation's Name, if filer				
12. Tenant's/or General Partner's/or Corporation's Mailing Address			13. Tenant's/or General Partner's/or Corp.'s Tel. No	
14. Applicant's/Filer's Name (if different from above)		15. Applicant's Mailing Address		
16. Applicant's Telephone Number		17. Applicant's E-mail Address		
18. Building Permit Number (Attach copy)	19. Permit Issuance Date	20. Date Construction Began	21. Construction Costs	
22. How will the improved property be used? <input type="checkbox"/> Owner-Occupied Residential <input type="checkbox"/> Tenant-Occupied Residential <input type="checkbox"/> Commercial* (*Property is subject to Philadelphia Business Tax)				

23. Description of the Improvements:

IMPORTANT: You must complete the reverse side of this application.

**CERTIFICATION**

I/We declare that the statement made in this Application for Exemption of Real Estate Taxes Due to Improvements are true and correct to the best of my/our knowledge and belief. I/We understand that false statements made herein are subject to the penalties of the Act December 6, 1972. P.L. 1482, No. 334, as amended, 18 PA. C.S.A. 4904, relating to falsification to authorities.

24. \_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_  
*Owner of Record*    *Tenant/or General Partner/or Corporate Office*    *Date of Signing*

**TO BE COMPLETED BY THE OFFICE OF PROPERTY ASSESSMENT:**

Application No. \_\_\_\_\_ is:     Approved     Disapproved

Date of Decision: \_\_\_\_\_      \_\_\_\_\_  

Office of Property Assessment

For Application No. \_\_\_\_\_

OPA Account No. \_\_\_\_\_

Does the owner of the property seeking exemption own other rental and/or commercial property(ties) in Philadelphia?

Yes    No   If "Yes" then please provide the exact address(es) below:

Does the Tenant/or Partnership/or Corporation using the property seeking exemption own other rental and/or commercial property(ties) in Philadelphia?

Yes    No   If "Yes" then please provide the exact address(es) below:

## **Rehab Construction for Residential Properties**

CITY COUNCILMANIC ORDINANCE 961, AS AMENDED 1 SECTION 19-1303 (2) OF THE PHILADELPHIA CODE

This program offers an abatement from Real Estate Taxes on improvements to existing residential properties containing one (1) or more units. (Ordinary upkeep and maintenance are not improvements.) Available for single-family homes, duplexes, apartments, and condos. (Not for hotels.)

Use the guidelines below when applying for this abatement—

**Who Applies?** Property owners/developers that are rehabbing the property that will either be sold or continue to be owner-occupied by the current owner.

**When to Apply?** By December 31st of the year that the building permit is issued.

**What Properties are Eligible?** Structures that contain one or more dwelling units are eligible. (Not for hotels.)

**What Improvements Qualify?** Improvements made under a City-issued construction permit that affect the assessed value of a property. Not all improvements will change the value of a property as determined by Office of Property Assessment Evaluators.

**When Does the Abatement Start?** On January 1st, after the improvement is certified as complete by the owner. You must file the certificate of completion and an affidavit stating the completion date with the Office of Property Assessment before the abatement value can be assessed and started.

**How Long Does the Abatement Last?** Ten years. During the abatement period, Real Estate Tax bills may change due to changes in tax rates and changes in assessed value not related to the improvement. The change in value due to the approved improvements will not be taxable.

Please Remember -

- Submit a separate application for each real estate parcel and/or for each individual end use.
- Check off the type of abatement you are applying for on the application.
- Use the official address as assigned by the Office of Property Assessment.
- Attach the construction permit(s) to the application.
- Include a mailing address, if different than the project address.
- You must be in good standing for all payments due to the City at all times.
- You must file your application on time.
- After your application has been approved, you must submit documentation of the completion date to implement the abatement.

### **Return Completed Applications to:**

City of Philadelphia – Office of Property Assessment  
Abatement Unit  
The Curtis Center – 3rd Floor West  
601 Walnut Street  
Philadelphia, PA 19106

Revised July 24, 2015