C I T Y O F P H I L A D E L P H I A

HOMESTEAD APPLICATION DENIAL REASONS

- **Reason A: INCOMPLETE** – One of the required questions on the application was not answered. **To receive the Homestead for Tax Year 2016, you must reapply by Sept. 13, 2015. Call 215-686-9200 to apply over the phone or submit a paper application**.

- **Reason B: OWNER MISMATCH** – The name of the property owner in the OPA records for the property did not match the name listed on your application. In the event that you claim ownership of a property that is your primary residence, pay utility bills for that property, etc., but the deed has another name listed as the owner (perhaps a relative who owned the property, but is now deceased), this is referred to as a 'Tangled Title'. For people in this situation, OPA will grant a conditional Homestead Exemption for three (3) years while you work to get the title into your name. **You will need to reapply by submitting a new Homestead application, submit copies of your ID and other documents, and complete the Homestead Affidavit**.

- **Reason C: NOT PRIMARY RESIDENCE** – You have indicated that the property is not your primary residence and/or the property is used for something other than residential purposes. If you claim another property as your primary residence—and because no one can have more than one primary residence at a time—the Homestead Exemption cannot be granted. Additionally, if the property is used as a rental that is not owner-occupied or is used 100% for non-residential purposes, the Homestead Exemption cannot be granted. **However, if this property IS your primary residence, you should reapply for Tax Year 2016 by Sept. 13, 2015. Call 215-686-9200 to apply over the phone or submit a paper application**.

- **Reason D: OTHER PRIMARY RESIDENCE** – You have indicated that you have more than one primary residence. Because no one can have more than one primary residence at a time, the Homestead Exemption cannot be granted. **However, if this property is your ONLY primary residence, you should reapply for Tax Year 2016 by Sept. 13, 2015. Call 215-686-9200 to apply over the phone or submit a paper application**.

- **Reason E: RENTAL/MIXED-USE** – City records indicate that your property is used for rental purposes and not as your primary residence. However, the Homestead Exemption can be granted for mixed-use residential properties; for example, if a portion of your home is used for business or rental purposes. Therefore, you can receive a partial Homestead Exemption for the percentage of your property that is your primary residence and you must indicate this on question #11 on the application. **You should reapply for Tax Year 2016 by Sept. 13, 2015. Call 215-686-9200 to apply over the phone or submit a paper application**.

- **Reason F: OWNERSHIP** – In order to qualify and receive the Homestead Exemption, the property must be owned by a natural person (a human being). A property owned by a corporation, S-Corp, partnership, LLC, association, or non-profit entity is NOT eligible to receive the Homestead Exemption.

- **Reason G: ABATEMENT** – Recent state legislation says that any taxpayer with a residential 10-year abatement is ineligible for the Homestead Exemption, effective for Tax Year 2015 and beyond. After the abatement has expired, you may reapply for the Homestead Exemption, if the property meets the eligibility requirements of the Homestead program. Or you can choose to remove the abatement and keep the Homestead. For questions, please call 215-686-9200 or visit www.phila.gov/opa.

- **Reason H: PROPERTY INELIGIBLE** – The records of the Office of Property Assessment reflect that the property is commercial, industrial or vacant land, all of which are ineligible to receive the Homestead Exemption.

APPEALS

If your application has been denied (for a reason other than being incomplete or due to an error that can be resolved by submitting an amended application) and you have cause to believe it should have been approved, you may appeal to the Board of Revision of Taxes (BRT) by mailing a copy of this denial letter and a written statement asking for an appeal to 601 Walnut St, Suite 325 East, Phila., PA, 19106. Requests for appeal must be filed with the BRT within 30 days of the date on this letter to be considered. **However, to find out if you are eligible to simply reapply for the Homestead, rather than submitting an appeal, call the Homestead Hotline at 215-686-9200**.

FALSE OR FRAUDULENT APPLICATIONS

The OPA may select, randomly or otherwise, applications to review for false or fraudulent information. Any person who files an application that contains false information, or who does not notify the OPA of a change in use which no longer qualifies as a Homestead property, will:

- Be required to pay the taxes which would have been due but for the false application, plus interest.
- Be required to pay a penalty equal to 10% of the unpaid taxes.
- If convicted of filing a false application, be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not exceeding $2,500.

The Homestead Exemption application must be signed by an owner for whom this property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required. By signing the application, the applicant is affirming or swearing that all information contained in the application is true and correct.