



CITY OF PHILADELPHIA

BOARD OF REVISION OF TAXES
THE CURTIS CENTER

601 WALNUT STREET, Suite 325 East
Philadelphia, PA 19106

Phone (215) 686-4343 or (215) 686-9283
Email appealinquiry@phila.gov

REAL ESTATE MARKET VALUE APPEAL FILING INSTRUCTIONS FOR TAX YEAR 2017

Enclosed for your use is the appeal application, should you decide to appeal the proposed real estate market value on your property for tax year 2017. All appeal applications must be completed and submitted to our office no later than **Monday, October 3, 2016, or thirty (30) days from the date of the Office of Property Assessment's notice of the proposed revision, whichever date is later.** You must complete and submit a separate application for each property appealed. Do not fax your application to our office. Appeal applications are also available on our website at www.phila.gov/brt.

For **oral** hearings, The Board of Revision of Taxes will notify you in writing of your scheduled hearing date approximately 30-45 days in advance. At the public hearing you will have the opportunity to present evidence, including photos, documents and witnesses, to support your opinion of your property's fair market value.

Appeal applications that are submitted by a representative on behalf of the property owner must be accompanied by an executed power of attorney **at the time of filing.** Forms are available on our website. The power of attorney must be signed, dated and **specify the tax year being appealed.** All agents must possess a current, valid Business Privilege Tax Number to conduct business in Philadelphia. Please sign and date the application.

WHO MUST SUBMIT AN APPRAISAL

The Board of Revision of Taxes requires the submission of eleven (11) copies of a **current** real estate appraisal, with an effective date of March 31, 2016, and that has been prepared by a Pennsylvania State Certified General Appraiser **if the property under appeal comes under any of the indicated classifications:**

Classification	Market Value	Appraisal Needed?
Residential	Any	No
Commercial	\$1,000,000 or more	Yes
Industrial	\$1,000,000 or more	Yes
Institutional	\$1,000,000 or more	Yes
Multi-family*	\$1,000,000 or more	Yes*
Mixed Use*	\$1,000,000 or more	Yes*

You must submit all appraisals, income and expense statements and leases, at least twenty (20) days prior to the scheduled public hearing. The Board will strictly enforce this requirement. It is strongly recommended that your appraiser be available to testify.

If the subject of your appeal is a property with a city determined market value **below \$1,000,000**, you are **NOT** required to submit an appraisal.

*Owners of multi-family and mixed used properties with a market value under \$1,000,000 will be required to submit an income and expense statement for the last years and one (1) copy of all current leases.

If you have any questions concerning the appeal process, please contact the Board of Revision of Taxes at appealinquiry@phila.gov or by phone at 215-686-4343.

REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2017

DUE BY OCTOBER 3, 2016

USE A SEPARATE FORM FOR EACH ACCOUNT APPEALED

PROPERTY ADDRESS APPEALED:

OPA ACCOUNT NUMBER:

Owner(s) Name: _____ Telephone (*daytime*): _____

Owner's Mailing Address: _____

City, State & Zip Code: _____

Email Address: _____

SELECT ONE OPTION

I request an **oral** hearing. I **will attend** a public hearing before the Board. If I do not appear, my appeal will be dismissed. (attach documentation to support your appeal)

I request a **non-oral** hearing. I **will not attend** a public hearing before the Board (attach documentation to support your appeal).

I believe that the market value of this property is \$_____. I base my opinion on the following reason(s).

Overvaluation

Non-Uniformity

Other

Through my signature below, I affirm that I am the owner or the appointed representative of the owner and that all of the information supplied is true and accurate to the best of my knowledge.

Signature of Representative

Date

As appointed representative for the owner of the property described above, I affirm that:

(1) a signed power of attorney is attached to this form; and (2) I possess a current, valid business privilege tax number issued by the City of Philadelphia.

Representative's Name (Please Print)

Daytime Telephone Number

Company/Firm

E-mail Address

Mailing Address

City

State

Zip Code

Business Privilege Tax Number

NOTE: YOU WILL BE NOTIFIED IN WRITING OF THE HEARING DATE AT WHICH TIME YOU MAY APPEAR TO PRESENT EVIDENCE TO SUPPORT YOUR OPINION OF VALUE. YOU MAY SUBMIT WITH THIS APPLICATION ANY ADDITIONAL MATERIAL TO SUPPORT YOUR APPEAL.

MAIL COMPLETED APPLICATION TO:

**BOARD OF REVISION OF TAXES
CURTIS CENTER, 3RD FLOOR
601 WALNUT STREET, SUITE 325 EAST
PHILADELPHIA, PA 19106**

INCOME PRODUCING PROPERTIES: Complete the income and expense statement on the reverse side of this form. You may also attach your own statements.

FOR OFFICE USE ONLY

Date Received

FOR INCOME PRODUCING PROPERTIES ONLY

Note: Real Estate Taxes, Income Taxes, Depreciation, Mortgage payments, Officer's salaries and business expense should not be included below.

INCOME	201(201)	201*	ORIGINAL MORTGAGE: AMOUNT \$	
Annual Rentals (Number of Units: _____)				DATE	
				RATE	%
Parking & Reimbursements				APPRAISAL VALUE \$	
EXPENSES				CAPITALIZATION RATE: %	
Water & Sewer Rents				ADDITIONAL EXPENSES:	
Utilities & Heating Cost					
				TYPE EXPENSE	AMOUNT
Insurance - Yearly Premium					
Trash/Snow Removal/Cleaning					
Management Fees					
Professional Fees					
Repairs & Maintenance					
TOTAL EXPENSES (Do not include real estate tax)					
NET INCOME TO PROPERTY					