



BOARD OF REVISION OF TAXES
The Curtis Center
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Late Filing - ABATEMENT (Nunc Pro Tunc)

1. What is “nunc pro tunc”?

The phrase ‘nunc pro tunc’ means ‘now for then’ and is applied to acts allowed to be done after the time they should be done with the same effect as if they were done on time.

2. Why do I have to file a nunc pro tunc petition?

In Philadelphia, applications for Real Estate Tax Abatements are due within 60 days from the date of issuance on the permit or by December 31st of the year the permit was issued, depending on what type of abatement you are applying for.

3. Will the Board accept my petition if it’s filed nunc pro tunc?

A nunc pro tunc petition may be granted when it is shown that extraordinary circumstances involving fraud or its equivalent, duress, or coercion, have caused delay in the filing of an application. Negligence on the part of administrative officials may be deemed the equivalent of fraud, and the wrong thus committed may be corrected by means of a petition nunc pro tunc if filed within a reasonable time.

The burden of proof to show negligence or fraud, on the part of the public officials, is upon the taxpayer.

4. Is there a form or petition to fill out?

Yes. Please complete the form **Petition Seeking a Late Filed Abatement Application**. You must complete a separate application for each property.

The Board of Revision of Taxes will assign you a hearing date, at which time you must present your case before the Board. If the Board grants your petition, your applications will follow normal processing channels as if timely filed.

All decisions by the Board will be mailed in writing within 30 days of your hearing date.

PETITION SEEKING A LATE FILED ABATEMENT APPLICATION (NUNC PRO TUNC)

1. I, _____, am the Petitioner for _____.
Petitioner Mailing Address: _____
Petitioner City, State, Zip Code: _____
Phone: _____ Email: _____

2. I understand that **Abatement Applications** are due to the **Office of Property Assessment** within 60 days from the date of issuance on the permit or by December 31st of the year the permit was issued, depending on what type of abatement I applied for. I understand that I need permission from this Board to allow me to file late (nunc pro tunc), after the expiration date.

3. I understand that permission to file late can only be granted if I, as the Petitioner, allege and prove **either**:

- That the delay in filing was caused by extraordinary circumstances involving fraud or wrongful or negligent act of a public official. ***Please provide the name of the public official and describe the wrongful or negligent act in as much detail as possible including the date you discovered the negligence and why you did not file the petition until now:***

- That the delay in filing was caused by “non-negligent happenstance” or unique and compelling factual circumstances. ***Please state in detail the non-negligent and unique facts that prevented you from filing timely, including the date of the unique and compelling circumstance and why you did not file the petition until now:***

4. I request the Board’s permission to file an **Abatement Application** for the following real property:

PROPERTY ADDRESS:

OPA ACCOUNT NUMBER:

TAX YEAR:

FOR OFFICE USE ONLY. Date Received:
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****Please include a copy of your Abatement Application, Building Permit, and Denial Letter from the Office of Property Assessment****