

# **Records Department – City of Philadelphia**

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## **Exemptions from Realty Transfer Tax Payment**

### **NOTICE**

The Philadelphia Code § 19-1405(6) sets forth that Realty Transfer Tax is exempt on a transfer of real property when the grantee and grantor have a familial relationship. The exempt familial relationships are enumerated in the Code. Under this exemption, the grantee and grantor must jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department. The City requires that proper documentation in support of the family exemption must be provided to the Records Department.

Proper documentation of a familial relationship may include birth and/or marriage certificates, or other government issued proof of the familial relationship upon which an exemption is being requested.

If such documentation is not provided at the time the deed is presented to the Records Department for recordation, the grantor and grantee have the option to record the deed with the Realty Transfer Tax payment, and seek a refund. A refund petition must be submitted to the Department of Revenue within ninety (90) days of the recordation of the deed, and proper documentation in support of the familial exemption must be provided with the petition.