



BOARD OF REVISION OF TAXES
The Curtis Center
601 Walnut Street, Suite 325 East
Philadelphia, PA 19106
Phone (215) 686-9283
Fax (215) 686-4336
E-mail: appealinquiry@phila.gov

Late Filing - NON-PROFIT EXEMPTION (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 Non-Profit Real Estate Tax Exemptions are due by December 31st of the year preceding the tax year in question.

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 Late Non-Profit Real Estate Tax Exemption**. 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 NON-PROFIT REAL ESTATE TAX EXEMPTION (NUNC PRO TUNC)

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

2. I understand that **Applications For Non-Profit Real Estate Tax Exemption** are due to the **Office of Property Assessment** by December 31st of the year preceding the tax year in question. 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 **Application For Non-Profit Real Estate Tax Exemption** for the following real property:

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|--------------------------|
| PROPERTY ADDRESS: |
|--------------------------|

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|----------------------------|
| OPA ACCOUNT NUMBER: |
|----------------------------|

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|---------------------------------|
| TAX YEAR(S) IN QUESTION: |
|---------------------------------|

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| FOR OFFICE USE ONLY. Date Received: |
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****Please include a copy of your deed and 501C3.****