



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
E-mail: appealinquiry@phila.gov

FILING INSTRUCTIONS FOR REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2019

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 2019. You must complete and submit a separate application for each property appealed. Appeal applications are also available on our website at www.phila.gov/brt.

WHERE AND WHEN TO FILE

All applications must be completed and submitted to our office no later than **Monday, October 1, 2018, or thirty (30) days from the date of the Office of Property Assessment's notice of proposed revision, whichever is later. Do not fax your application to our office.** File in person at the address above, Monday thru Friday 8:30 a.m. to 4:30 p.m. or via postal mail or e-mail at appealinquiry@phila.gov.

ORAL VS. NON-ORAL HEARING

For oral hearings, The Board of Revision of Taxes will notify you in writing of your scheduled hearing date approximately 45-90 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. If you request a non-oral hearing, you will not have a public hearing before the Board. **Attach documentation to support your opinion of market value.**

POWER OF ATTORNEY OR AGENTS

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.

APPRAISAL REQUIREMENTS

If the property under appeal has a city certified market value of \$1,000,000 or more, or if any party to the appeal asserts or presents evidence to the BRT that the property in question has a Market value of \$1,000,000 or more, the BRT requires the submission of twelve (12) copies of a current Real Estate Appraisal or Property Appraisal-Summary Appraisal Report, with an effective date of January 1, 2019, that has been prepared by a Pennsylvania State Certified General Appraiser or a Certified Pennsylvania Evaluator.

All appraisals must be submitted to the BRT at the address above at least thirty (30) days prior to the scheduled BRT public hearing.

Restricted use appraisals will be given the weight determined by the Board.

The Office of Property Assessment and or the School District of Philadelphia must serve a copy of the Real Estate Appraisal, or the Property Appraisal-Summary Appraisal Report, or a completed copy of the BRT Value Summary Cover Sheet on the owner/taxpayer no less than 4 business days prior to the scheduled BRT assessment hearing.

The BRT Value Summary Cover Sheet must also be submitted with the Appraisal Report and placed before page one of the appraisal report.

All appraisal reports must be paginated.

Owners of multi-family and mixed use properties with a market value under \$1,000,000 are required to submit income and expense statements for the last two (2) years and one (1) copy of all current leases.

REAL ESTATE MARKET VALUE APPEAL FOR TAX YEAR 2019

**** DUE BY OCTOBER 1, 2018 ****

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
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.

Properties under appeal with a city determined market value over \$1,000,000, must submit an appraisal report.

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	2016	2017	2018		
Annual Rentals (Number of Units: _____)				ORIGINAL MORTGAGE: AMOUNT \$	
				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					