

Table 1: Monthly Collection Data

Realty Transfer Tax by Property Type
Monthly 2014 (October - December)

| Description & BRT Code | October 2014 | | November 2014 | | December 2014 | | Total October - December 2014 | |
|--|--------------|----------------------|---------------|----------------------|---------------|----------------------|-------------------------------|----------------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Non-residential | | | | | | | | |
| General Commercial (88-2) | 34 | \$ 1,267,784 | 41 | \$ 2,392,538 | 39 | \$ 752,340 | 114 | \$ 4,412,662 |
| Office Bldgs, hotels and garages (88-3) | 2 | \$ 156,900 | 7 | \$ 292,500 | 15 | \$ 7,737,767 | 24 | \$ 8,187,167 |
| Industrial (88-4) | 31 | \$ 321,876 | 21 | \$ 247,026 | 32 | \$ 473,413 | 84 | \$ 1,042,315 |
| Other Non-residential (88-5,88-6, 87, 77,78) | 79 | \$ 551,238 | 88 | \$ 793,973 | 80 | \$ 1,847,451 | 247 | \$ 3,192,662 |
| Total Non-residential | 146 | \$ 2,297,798 | 157 | \$ 3,726,037 | 166 | \$ 10,810,970 | 469 | \$ 16,834,806 |
| Residential | | | | | | | | |
| Condominiums (88-8) | 153 | \$ 1,732,067 | 168 | \$ 1,718,288 | 179 | \$ 1,742,667 | 500 | \$ 5,193,021 |
| Apartments (88-1) | 21 | \$ 783,566 | 30 | \$ 2,826,315 | 27 | \$ 1,483,533 | 78 | \$ 5,093,414 |
| Residential Wards (01 thur 76) | 2,455 | \$ 8,188,254 | 2,055 | \$ 6,961,290 | 2,151 | \$ 7,631,998 | 6,661 | \$ 22,781,541 |
| Total Residential | 2,629 | \$ 10,703,886 | 2,253 | \$ 11,505,893 | 2,357 | \$ 10,858,198 | 7,239 | \$ 33,067,977 |
| Unclassified | | | | | | | | |
| Unclassified | 65 | \$ 5,721 | 31 | \$ 1,165 | 33 | \$ 2,051 | 129 | \$ 8,936 |
| Total RTT records | 2,840 | \$ 13,007,405 | 2,441 | \$ 15,233,095 | 2,556 | \$ 21,671,219 | 7,837 | \$ 49,911,719 |
| Void accounts | 5 | \$ 66,669 | 4 | \$ 21,777 | 2 | \$ 2,580 | 11 | \$ 91,026 |

Realty Transfer Tax by Location
Monthly 2014 (October - December)

| Description & ZipCode | October 2014 | | November 2014 | | December 2014 | | Total October - December 2014 | |
|--|--------------|----------------------|---------------|----------------------|---------------|----------------------|-------------------------------|----------------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Center City (19102, 03, 06, 07, 08, 09, 10, 23, 30, 46, 47, 92) | | | | | | | | |
| Center City Residential | 407 | \$ 4,108,729 | 385 | \$ 4,791,386 | 429 | \$ 4,790,852 | 1,221 | \$ 13,690,967 |
| Center City Non-residential | 32 | \$ 1,228,936 | 43 | \$ 2,309,634 | 43 | \$ 8,240,184 | 118 | \$ 11,778,754 |
| Total Center City | 439 | \$ 5,337,666 | 428 | \$ 7,101,020 | 472 | \$ 13,031,036 | 1,339 | \$ 25,469,721 |
| Other Neighborhoods | | | | | | | | |
| Other Neighborhoods Residential | 2,222 | \$ 6,595,157 | 1,868 | \$ 6,714,507 | 1,928 | \$ 6,067,345 | 6,018 | \$ 19,377,010 |
| Other Neighborhoods Non-residential | 114 | \$ 1,068,862 | 114 | \$ 1,416,403 | 123 | \$ 2,570,787 | 351 | \$ 5,056,052 |
| Total Other Neighborhoods | 2,336 | \$ 7,664,019 | 1,982 | \$ 8,130,910 | 2,051 | \$ 8,638,132 | 6,369 | \$ 24,433,062 |
| Unclassified | | | | | | | | |
| Unclassified | 65 | \$ 5,721 | 31 | \$ 1,165 | 33 | \$ 2,051 | 129 | \$ 8,936 |
| Total RTT records | 2,840 | \$ 13,007,405 | 2,441 | \$ 15,233,095 | 2,556 | \$ 21,671,219 | 7,837 | \$ 49,911,719 |
| Void accounts | 5 | \$ 66,669 | 4 | \$ 21,777 | 2 | \$ 2,580 | 11 | \$ 91,026 |

Comparison with FAMIS for Quarter

| | |
|--------------------------------------|----------------------|
| FAMIS October 2014 | 13,293,716 |
| FAMIS November 2014 | 13,871,369 |
| FAMIS December 2014 | 23,135,701 |
| FAMIS Total Transfer Tax | \$ 50,300,786 |
| RTT Data file Total Local Tax | \$ 49,911,719 |
| FAMIS less RTT Datafile | \$ 389,067 |

Table 2: Quarter to Quarter Comparisons

Realty Transfer Tax by Property Type
Quarterly Comparison

| Description & BRT Code | Total October - December 2014 | | Total October - December 2013 | | Difference | | % Difference | |
|---|-------------------------------|----------------------|-------------------------------|----------------------|--------------|----------------------|--------------|--------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Non-residential | | | | | | | | |
| General Commercial (88-2) | 114 | \$ 4,412,662 | 100 | \$ 2,182,717 | 14 | \$ 2,229,945 | 14.0% | 102.2% |
| Office Bldgs, hotels and garages (88-3) | 24 | \$ 8,187,167 | 15 | \$ 6,122,858 | 9 | \$ 2,064,309 | 60.0% | 33.7% |
| Industrial (88-4) | 84 | \$ 1,042,315 | 119 | \$ 1,233,448 | (35) | \$ (191,133) | -29.4% | -15.5% |
| Other Non-residential (88-5,88-6,77,78) | 247 | \$ 3,192,662 | 134 | \$ 2,044,202 | 113 | \$ 1,148,460 | 84.3% | 56.2% |
| Total Non-residential | 469 | \$ 16,834,806 | 368 | \$ 11,583,225 | 101 | \$ 5,251,581 | 27.4% | 45.3% |
| Residential | | | | | | | | |
| Condominiums (88-8) | 500 | \$ 5,193,021 | 543 | \$ 5,925,372 | (43) | \$ (732,350) | -7.9% | -12.4% |
| Apartments (88-1) | 78 | \$ 5,093,414 | 50 | \$ 1,893,519 | 28 | \$ 3,199,895 | 56.0% | 169.0% |
| Residential Wards (01 thur 76) | 6,661 | \$ 22,781,541 | 6,007 | \$ 19,766,087 | 654 | \$ 3,015,455 | 10.9% | 15.3% |
| Total Residential | 7,239 | \$ 33,067,977 | 6,600 | \$ 27,584,977 | 639 | \$ 5,483,000 | 9.7% | 19.9% |
| Unclassified | | | | | | | | |
| Unclassified | 129 | \$ 8,936 | 142 | \$ 80,008 | (13) | \$ (71,072) | -9.2% | -88.8% |
| Total RTT records | 7,837 | \$ 49,911,719 | 7,110 | \$ 39,248,211 | 727 | \$ 10,663,509 | 10.2% | 27.2% |
| Voided transactions | 11 | \$ 91,026 | 18 | \$ 122,061 | (7) | \$ (31,035) | | |

Realty Transfer Tax by Location
Quarterly Comparison

| Description & ZipCode | Total October - December 2014 | | Total October - December 2013 | | Difference | | % Difference | |
|--|-------------------------------|----------------------|-------------------------------|----------------------|--------------|----------------------|--------------|--------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Center City (19102, 03, 06, 07, 08, 09, 10, 23, 30, 46, 47, 92) | | | | | | | | |
| Center City Residential | 1,221 | \$ 13,690,967 | 1,198 | \$ 11,379,805 | 23 | \$ 2,311,162 | 1.9% | 20.3% |
| Center City Non-residential | 118 | \$ 11,778,754 | 108 | \$ 7,894,492 | 10 | \$ 3,884,262 | 9.3% | 49.2% |
| Total Center City | 1,339 | \$ 25,469,721 | 1,306 | \$ 19,274,298 | 33 | \$ 6,195,424 | 2.5% | 32.1% |
| Other Neighborhoods | | | | | | | | |
| Other Neighborhoods Residential | 6,018 | \$ 19,377,010 | 5,402 | \$ 16,205,172 | 616 | \$ 3,171,838 | 11.4% | 19.6% |
| Other Neighborhoods Non-residential | 351 | \$ 5,056,052 | 260 | \$ 3,688,733 | 91 | \$ 1,367,319 | 35.0% | 37.1% |
| Total Other Neighborhoods | 6,369 | \$ 24,433,062 | 5,662 | \$ 19,893,905 | 707 | \$ 4,539,157 | 12.5% | 22.8% |
| Unclassified | | | | | | | | |
| Unclassified | 129 | \$ 8,936 | 142 | \$ 80,008 | (13) | \$ (71,072) | -9.2% | -88.8% |
| Total RTT records | 7,837 | \$ 49,911,719 | 7,110 | \$ 39,248,211 | 727 | \$ 10,663,509 | 10.2% | 27.2% |
| Voided transactions | 11 | \$ 91,026 | 18 | \$ 122,061 | (7) | \$ (31,035) | | |

Note: the count of transactions (# of records) includes transactions where total consideration is one dollar as well as other transactions where there is no local tax due. Also, in those cases where there are multiple properties transferred in one transaction, the count of transactions is equal to one

Table 3: Calendar Year Comparison

Realty Transfer Tax by Property Type - Calendar Year Comparison

| Description & BRT Code | Total CY 2014 (January - December) | | Total CY 2013 (January - December) | | Difference | | % Difference | |
|---|------------------------------------|-----------------------|------------------------------------|-----------------------|--------------|----------------------|--------------|--------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Non-residential | | | | | | | | |
| General Commercial (88-2) | 442 | 13,941,785 | 295 | 9,202,428 | 147 | \$ 4,739,357 | 49.8% | 51.5% |
| Office Bldgs, hotels and garages (88-3) | 73 | 23,123,251 | 64 | 16,148,302 | 9 | \$ 6,974,949 | 14.1% | 43.2% |
| Industrial (88-4) | 322 | 5,414,049 | 383 | 5,793,865 | (61) | \$ (379,817) | -15.9% | -6.6% |
| Other Non-residential (88-5,88-6,77,78) | 790 | 9,437,839 | 483 | 5,858,278 | 307 | \$ 3,579,562 | 63.6% | 61.1% |
| Total Non-residential | 1,627 | \$ 51,916,924 | 1,225 | \$ 37,002,873 | 402 | \$ 14,914,051 | 32.8% | 40.3% |
| Residential | | | | | | | | |
| Condominiums (88-8) | 2,056 | 23,946,502 | 2,263 | 25,428,282 | (207) | \$ (1,481,780) | -9.1% | -5.8% |
| Apartments (88-1) | 233 | 17,755,669 | 191 | 7,930,048 | 42 | \$ 9,825,622 | 22.0% | 123.9% |
| Residential Wards (01 thru 76) | 25,748 | 88,098,218 | 25,539 | 83,058,949 | 209 | \$ 5,039,269 | 0.8% | 6.1% |
| Total Residential | 28,037 | \$ 129,800,389 | 27,993 | \$ 116,417,279 | 44 | \$ 13,383,111 | 0.2% | 11.5% |
| Unclassified | | | | | | | | |
| Unclassified | 517 | \$ 192,229 | 527 | \$ 127,985 | (10) | \$ 64,244 | -1.9% | 50.2% |
| Total RTT records | 30,181 | \$ 181,909,542 | 29,745 | \$ 153,548,136 | 436 | \$ 28,361,406 | 1.5% | 18.5% |
| Voided transactions | 48 | \$ 306,881 | 54 | \$ 268,376 | (6) | \$ 38,504 | | |

Realty Transfer Tax by Location - Calendar Year Comparison

| Description & ZipCode | Total CY 2014 (January - December) | | Total CY 2013 (January - December) | | Difference | | % Difference | |
|--|------------------------------------|-----------------------|------------------------------------|-----------------------|--------------|----------------------|--------------|--------------|
| | # of records | local tax | # of records | local tax | # of records | local tax | # of records | local tax |
| Center City (19102, 03, 06, 07, 08, 09, 10, 23, 30, 46, 47, 92) | | | | | | | | |
| Center City Residential | 5,125 | 59,676,596 | 5,259 | 51,311,410 | (134) | \$ 8,365,186 | -2.5% | 16.3% |
| Center City Non-residential | 411 | 30,740,578 | 327 | 22,081,758 | 84 | \$ 8,658,821 | 25.7% | 39.2% |
| Total Center City | 5,536 | \$ 90,417,174 | 5,586 | \$ 73,393,168 | (50) | \$ 17,024,006 | -0.9% | 23.2% |
| Other Neighborhoods | | | | | | | | |
| Other Neighborhoods Residential | 22,912 | 70,123,794 | 22,734 | 65,105,869 | 178 | \$ 5,017,925 | 0.8% | 7.7% |
| Other Neighborhoods Non-residential | 1,216 | 21,176,345 | 898 | 14,921,115 | 318 | \$ 6,255,231 | 35.4% | 41.9% |
| Total Other Neighborhoods | 24,128 | \$ 91,300,139 | 23,632 | \$ 80,026,984 | 496 | \$ 11,273,155 | 2.1% | 14.1% |
| Unclassified | | | | | | | | |
| Unclassified | 517 | \$ 192,229 | 527 | \$ 127,985 | (10) | \$ 64,244 | -1.9% | 50.2% |
| Total RTT records | 30,181 | \$ 181,909,542 | 29,745 | \$ 153,548,136 | 436 | \$ 28,361,406 | 1.5% | 18.5% |
| Voided transactions | 48 | \$ 306,881 | 54 | \$ 268,376 | (6) | \$ 38,504 | | |

Note: the count of transactions (# of records) includes transactions where total consideration is one dollar as well as other transactions where there is no local tax due. Also, in those cases where there are multiple properties being transferred in one transaction, the count of transaction is one.

Comparison with FAMIS for Calendar 2014 (in 000)

| | |
|-------------------------------|------------|
| FAMIS Total Transfer Tax | \$ 193,962 |
| RTT Data file Total Local Tax | \$ 181,910 |
| FAMIS less RTT Datafile | \$ 12,052 |

City of Philadelphia
 Calendar Year 2014
 Top 25 Transactions, Realty Transfer Tax

| RecordingDate | Consideration | CityTransferTax | Address | Condo# | BRT3 | BRT3 Description |
|---------------|----------------|-----------------|--------------------------|--------|------|---|
| 20140829 | \$ 140,600,000 | \$ 4,218,000 | 3521 35 MARKET ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140610 | \$ 125,000,000 | \$ 3,750,000 | 601 WALNUT ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140312 | \$ 107,500,000 | \$ 3,225,000 | 200 26 N 23RD ST | | 881 | a.Apartment: 88-1 |
| 20141209 | \$ 100,000,000 | \$ 3,000,000 | 1835 MARKET ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20141205 | \$ 85,000,000 | \$ 2,550,000 | 1501 39 MARKET ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140513 | \$ 58,241,159 | \$ 1,747,235 | 1500 30 SPRING GARDEN ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140310 | \$ 47,250,000 | \$ 1,417,500 | 5450 WISSAHICKON AVE | | 881 | a.Apartment: 88-1 |
| 20141216 | \$ 39,000,000 | \$ 1,170,000 | 1625 37 MARKET ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140225 | \$ 33,000,000 | \$ 990,000 | 1338 48 CHESTNUT ST | 2 | 881 | a.Apartment: 88-1 |
| 20140410 | \$ 32,300,000 | \$ 969,000 | 2402 14 MARKET ST | | 882 | c.General Commercial: 88-2 |
| 20140612 | \$ 28,875,000 | \$ 866,250 | 110 16 S 16TH ST | | 881 | a.Apartment: 88-1 |
| 20140701 | \$ 28,600,000 | \$ 858,000 | 1501 JOHN F KENNEDY BLV | B | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140618 | \$ 25,150,000 | \$ 754,500 | C 3601 FILBERT ST | | 783 | f.Other non-residential: 88-5, 88-6, 87, 77, 78 |
| 20141125 | \$ 23,500,000 | \$ 705,000 | 231 47 N 03RD ST | | 881 | a.Apartment: 88-1 |
| 20141124 | \$ - | \$ 618,000 | 1700 06 CHESTNUT ST | | 882 | c.General Commercial: 88-2 |
| 20140925 | \$ 20,133,700 | \$ 604,011 | 1605 27 SANSOM ST | | 881 | a.Apartment: 88-1 |
| 20140221 | \$ 33,990,000 | \$ 538,083 | 3800 CITY AVE | | 881 | a.Apartment: 88-1 |
| 20140325 | \$ 6,466,037 | \$ 536,910 | S 2200 OREGON AVE | A | 882 | c.General Commercial: 88-2 |
| 20140325 | \$ 17,166,793 | \$ 534,630 | 2200 OREGON AVE | | 882 | c.General Commercial: 88-2 |
| 20140407 | \$ 1 | \$ 486,885 | 2301 CHESTNUT ST | | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20141117 | \$ 15,392,000 | \$ 461,760 | 2990 HOLME AVE | | 881 | a.Apartment: 88-1 |
| 20141219 | \$ 10 | \$ 458,607 | 1530 34 LOCUST ST | | 881 | a.Apartment: 88-1 |
| 20140328 | \$ 15,000,000 | \$ 450,000 | 1499 CHRIS COLUMBUS BLV | | 884 | d.Industrial: 88-4 |
| 20140731 | \$ 14,778,829 | \$ 443,365 | 801 MARKET ST | 1D | 883 | e.Office Buildings, Hotels and garages: 88-3 |
| 20140325 | \$ 8,714,693 | \$ 423,786 | 2300 OREGON AVE | | 882 | c.General Commercial: 88-2 |