

Table 1: Monthly Collection Data

City of Philadelphia
Realty Transfer Tax**Realty Transfer Tax by Property Type**
Monthly 2013 (Oct - Dec)

Description & BRT Code	Oct 2013		Nov 2013		Dec 2013		Total Oct - Dec 2013	
	# of records	local tax	# of records	local tax	# of records	local tax	# of records	local tax
Non-residential								
General Commercial (88-2)	28	\$ 712,336	35	\$ 614,854	37	\$ 855,527	100	\$ 2,182,717
Office Bldgs, hotels and garages (88-3)	1	\$ 1,215,909	6	\$ 2,050,187	8	\$ 2,856,762	15	\$ 6,122,858
Industrial (88-4)	41	\$ 343,180	29	\$ 383,345	49	\$ 506,924	119	\$ 1,233,448
Other Non-residential (88-5,88-6,77,78)	52	\$ 323,393	29	\$ 807,186	53	\$ 913,623	134	\$ 2,044,202
Total Non-residential	122	\$ 2,594,817	99	\$ 3,855,572	147	\$ 5,132,836	368	\$ 11,583,225
Residential								
Condominiums (88-8)	231	\$ 2,412,549	145	\$ 1,667,481	167	\$ 1,845,342	543	\$ 5,925,372
Apartments (88-1)	17	\$ 864,825	10	\$ 58,178	23	\$ 970,515	50	\$ 1,893,519
Residential Wards (01 thur 76)	2,116	\$ 6,973,234	1,714	\$ 5,602,715	2,177	\$ 7,190,138	6,007	\$ 19,766,087
Total Residential	2,364	\$ 10,250,608	1,869	\$ 7,328,374	2,367	\$ 10,005,995	6,600	\$ 27,584,977
Unclassified								
Unclassified	48	\$ 2,637	53	\$ 47,851	41	\$ 29,520	142	\$ 80,008
Total RTT records	2,534	\$ 12,848,062	2,021	\$ 11,231,797	2,555	\$ 15,168,352	7,110	\$ 39,248,211
Void accounts	5	\$ 38,077	7	\$ 37,322	6	\$ 46,662	18	\$ 122,061

Realty Transfer Tax by Location
Monthly 2013 (Oct - Dec)

Description & ZipCode	Oct 2013		Nov 2013		Dec 2013		Total Oct - Dec 2013	
	# 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	456	\$ 4,415,038	325	\$ 3,131,402	417	\$ 3,833,365	1,198	\$ 11,379,805
Center City Non-residential	26	\$ 2,028,474	30	\$ 2,382,200	52	\$ 3,483,818	108	\$ 7,894,492
Total Center City	482	\$ 6,443,512	355	\$ 5,513,602	469	\$ 7,317,183	1,306	\$ 19,274,298
Other Neighborhoods								
Other Neighborhoods Residential	1,908	\$ 5,835,570	1,544	\$ 4,196,972	1,950	\$ 6,172,630	5,402	\$ 16,205,172
Other Neighborhoods Non-residential	96	\$ 566,343	69	\$ 1,473,372	95	\$ 1,649,018	260	\$ 3,688,733
Total Other Neighborhoods	2,004	\$ 6,401,913	1,613	\$ 5,670,344	2,045	\$ 7,821,648	5,662	\$ 19,893,905
Unclassified								
Unclassified	48	\$ 2,637	53	\$ 47,851	41	\$ 29,520	142	\$ 80,008
Total RTT records	2,534	\$ 12,848,062	2,021	\$ 11,231,797	2,555	\$ 15,168,352	7,110	\$ 39,248,211
Void accounts	5	\$ 38,077	7	\$ 37,322	6	\$ 46,662	18	\$ 122,061

Comparison with FAMIS for Quarter

FAMIS Oct 2013	12,219,707
FAMIS Nov 2013	11,699,988
FAMIS Dec 2013	12,086,902
FAMIS Total Transfer Tax	\$ 36,006,597
RTT Data file Total Local Tax	\$ 39,248,211
FAMIS less RTT Datafile	\$ (3,241,614)

Table 2: Quarter to Quarter Comparisons

City of Philadelphia
Realty Transfer Tax**Realty Transfer Tax by Property Type**
Quarterly Comparison

Description & BRT Code	Total Oct - Dec 2013		Total Oct - Dec 2012		Difference		% Difference	
	# of records	local tax	# of records	local tax	# of records	local tax	# of records	local tax
Non-residential								
General Commercial (88-2)	100	\$ 2,182,717	85	\$ 2,309,261	15	\$ (126,544)	17.6%	-5.5%
Office Bldgs, hotels and garages (88-3)	15	\$ 6,122,858	22	\$ 4,055,537	(7)	\$ 2,067,320	-31.8%	51.0%
Industrial (88-4)	119	\$ 1,233,448	118	\$ 4,712,168	1	\$ (3,478,719)	0.8%	-73.8%
Other Non-residential (88-5,88-6,77,78)	134	\$ 2,044,202	87	\$ 2,082,823	47	\$ (38,621)	54.0%	-1.9%
Total Non-residential	368	\$ 11,583,225	312	\$ 13,159,789	56	\$ (1,576,564)	17.9%	-12.0%
Residential								
Condominiums (88-8)	543	\$ 5,925,372	515	\$ 4,939,518	28	\$ 985,853	5.4%	20.0%
Apartments (88-1)	50	\$ 1,893,519	67	\$ 3,703,921	(17)	\$ (1,810,402)	-25.4%	-48.9%
Residential Wards (01 thru 76)	6,007	\$ 19,766,087	6,161	\$ 17,955,377	(154)	\$ 1,810,710	-2.5%	10.1%
Total Residential	6,600	\$ 27,584,977	6,743	\$ 26,598,816	(143)	\$ 986,161	-2.1%	3.7%
Unclassified								
Unclassified	142	\$ 80,008	131	\$ 21,954	11	\$ 58,054	8.4%	264.4%
Total RTT records	7,110	\$ 39,248,211	7,186	\$ 39,780,559	(76)	\$ (532,349)	-1.1%	-1.3%
Voided transactions	18	\$ 122,061	6	\$ 15,269	12	\$ 106,792		

Realty Transfer Tax by Location
Quarterly Comparison

Description & ZipCode	Total Oct - Dec 2013		Total Oct - Dec 2012		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	1,198	\$ 11,379,805	1,229	\$ 10,645,793	(31)	\$ 734,013	-2.5%	6.9%
Center City Non-residential	108	\$ 7,894,492	119	\$ 3,717,700	(11)	\$ 4,176,792	-9.2%	112.3%
Total Center City	1,306	\$ 19,274,298	1,348	\$ 14,363,492	(42)	\$ 4,910,805	-3.1%	34.2%
Other Neighborhoods								
Other Neighborhoods Residential	5,402	\$ 16,205,172	5,514	\$ 15,953,023	(112)	\$ 252,148	-2.0%	1.6%
Other Neighborhoods Non-residential	260	\$ 3,688,733	193	\$ 9,442,090	67	\$ (5,753,356)	34.7%	-60.9%
Total Other Neighborhoods	5,662	\$ 19,893,905	5,707	\$ 25,395,113	(45)	\$ (5,501,208)	-0.8%	-21.7%
Unclassified								
Unclassified	142	\$ 80,008	131	\$ 21,954	11	\$ 58,054	8.4%	264.4%
Total RTT records	7,110	\$ 39,248,211	7,186	\$ 39,780,559	(76)	\$ (532,349)	-1.1%	-1.3%
Voided transactions	18	\$ 122,061	6	\$ 15,269	12	\$ 106,792		

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

City of Philadelphia
Realty Transfer Tax

Realty Transfer Tax by Property Type - Calendar Year Comparison

Description & BRT Code	Total CY 2013 (January - December)		Total CY 2012 (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)	295	9,202,428	329	6,649,294	(34)	\$ 2,553,134	-10.3%	38.4%
Office Bldgs, hotels and garages (88-3)	64	16,148,302	66	9,136,976	(2)	\$ 7,011,326	-3.0%	76.7%
Industrial (88-4)	383	5,793,865	399	8,574,010	(16)	\$ (2,780,145)	-4.0%	-32.4%
Other Non-residential (88-5,88-6,77,78)	483	5,858,278	171	3,956,052	312	\$ 1,902,225	182.5%	48.1%
Total Non-residential	1,225	\$ 37,002,873	965	\$ 28,316,333	260	\$ 8,686,540	26.9%	30.7%
Residential								
Condominiums (88-8)	2,263	25,428,282	2,038	21,721,564	225	\$ 3,706,718	11.0%	17.1%
Apartments (88-1)	191	7,930,048	225	8,091,760	(34)	\$ (161,713)	-15.1%	-2.0%
Residential Wards (01 thru 76)	25,539	83,058,949	24,952	70,549,426	587	\$ 12,509,523	2.4%	17.7%
Total Residential	27,993	\$ 116,417,279	27,215	\$ 100,362,751	778	\$ 16,054,528	2.9%	16.0%
Unclassified								
Unclassified	527	\$ 127,985	477	\$ 214,382	50	\$ (86,396)	10.5%	-40.3%
Total RTT records	29,745	153,548,136	28,657	128,893,465	1,088	\$ 24,654,672	3.8%	19.1%
Voided transactions	54	\$ 268,376	19	\$ 132,223	35	\$ 136,153		

Realty Transfer Tax by Location - Calendar Year Comparison

Description & ZipCode	Total CY 2013 (January - December)		Total CY 2012 (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	5,259	51,311,410	4,773	43,856,852	486	\$ 7,454,557	10.2%	17.0%
Center City Non-residential	327	22,081,758	293	11,443,095	34	\$ 10,638,663	11.6%	93.0%
Total Center City	5,586	\$ 73,393,168	5,066	\$ 55,299,948	520	\$ 18,093,220	10.3%	32.7%
Other Neighborhoods								
Other Neighborhoods Residential	22,734	65,105,869	22,442	56,505,898	292	\$ 8,599,971	1.3%	15.2%
Other Neighborhoods Non-residential	898	14,921,115	672	16,873,237	226	\$ (1,952,123)	33.6%	-11.6%
Total Other Neighborhoods	23,632	\$ 80,026,984	23,114	\$ 73,379,136	518	\$ 6,647,848	2.2%	9.1%
Unclassified								
Unclassified	527	\$ 127,985	477	\$ 214,382	50	\$ (86,396)	10.5%	-40.3%
Total RTT records	29,745	\$ 153,548,136	28,657	\$ 128,893,465	1,088	\$ 24,654,672	3.8%	19.1%
Voided transactions	54	\$ 268,376	19	\$ 132,223	35	\$ 136,153		

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 2013 (in 000)

FAMIS Total Transfer Tax	\$ 153,900
RTT Data file Total Local Tax	\$ 153,548
FAMIS less RTT Datafile	\$ 352