

CITY OF PHILADELPHIA
TAX REVIEW BOARD

Instructions for filing this PETITION FOR APPEAL

Once completed, please return the original petition and two (2) copies, along with one (1) copy of the bill you are appealing.

REQUIRED INFORMATION: Your petition for appeal will not be processed unless all the information is provided. You must include:

- An Employer Identification Number (for a business); or a Social Security Number (for an individual filing.)
- Your complete mailing address.
- A copy of the bill / assessment being appealed **MUST** be included.

TYPE OF APPEAL: Indicate if you are appealing the principal, interest and penalty only, or a refund denial. Also, Indicate the tax type and period/year you are appealing.

REAL ESTATE TAX APPEALS: Petitions for the real estate tax will be accepted for waiver of interest and penalty *ONLY*. First year additions accruing on real estate tax during the months of April through December cannot be appealed to the Tax Review Board.

PRINCIPAL PETITIONS: Petitions for review of principal *must* be received within sixty (60) days of the first notice of assessment from the Department of Revenue.

INTEREST AND PENALTY PETITIONS: Arrangements for payment of the uncontested tax should be made with the Department of Revenue before filing this appeal.

REFUND APPEAL PETITIONS: The Philadelphia Code, Chapter 19-1703, requires that a taxpayer submit a refund request to the Department of Revenue before filing an appeal with the Tax Review Board. Petitions for refund appeal *must* be received within ninety (90) days of the refund denial letter issued by the Department of Revenue. A copy of the refund denial letter from the Department of Revenue must be attached to the petition being filed.

CONTACT INFORMATION: For assistance call (215) 686-5216; or fax (215) 686-5228.

FAXING: *If you are faxing in your petition, it is still necessary that you mail or bring into the office the original copy of the petition with the original signature.*

LANGUAGE SERVICES: If needed, interpreter services can be provided for your hearing at no cost to you. Please contact us in advance to arrange for an interpreter.

Your petition will be processed and a hearing scheduled. **Bring all information and documents to your hearing that you want to have considered.** After a final decision in your case, either party may appeal further to the Court of Common Pleas. In the unusual circumstance where new information is found within 30 days of the final decision the Tax Review Board may consider a request for a re-hearing but is not required to grant such a request.