



For Application No. \_\_\_\_\_

OPA Account No. \_\_\_\_\_

Does the owner of the property seeking exemption own other rental and/or commercial property(ties) in Philadelphia?

Yes    No   If "Yes" then please provide the exact address(es) below:

Does the Tenant/or Partnership/or Corporation using the property seeking exemption own other rental and/or commercial property(ties) in Philadelphia?

Yes    No   If "Yes" then please provide the exact address(es) below:

## **Rehab Construction for Residential Properties**

CITY COUNCILMANIC ORDINANCE 961, AS AMENDED 1 SECTION 19-1303 (2) OF THE PHILADELPHIA CODE

This program offers an abatement from Real Estate Taxes on improvements to existing residential properties containing one (1) or more units. (Ordinary upkeep and maintenance are not improvements.) Available for single-family homes, duplexes, apartments, and condos. (Not for hotels.)

Use the guidelines below when applying for this abatement—

**Who Applies?** Property owners/developers that are rehabbing the property that will either be sold or continue to be owner-occupied by the current owner.

**When to Apply?** By December 31st of the year that the building permit is issued.

**What Properties are Eligible?** Structures that contain one or more dwelling units are eligible. (Not for hotels.)

**What Improvements Qualify?** Improvements made under a City-issued construction permit that affect the assessed value of a property. Not all improvements will change the value of a property as determined by Office of Property Assessment Evaluators.

**When Does the Abatement Start?** On January 1st, after the improvement is certified as complete by the owner. You must file the certificate of completion and an affidavit stating the completion date with the Office of Property Assessment before the abatement value can be assessed and started.

**How Long Does the Abatement Last?** Ten years. During the abatement period, Real Estate Tax bills may change due to changes in tax rates and changes in assessed value not related to the improvement. The change in value due to the approved improvements will not be taxable.

Please Remember -

- Submit a separate application for each real estate parcel and/or for each individual end use.
- Check off the type of abatement you are applying for on the application.
- Use the official address as assigned by the Office of Property Assessment.
- Attach the construction permit(s) to the application.
- Include a mailing address, if different than the project address.
- You must be in good standing for all payments due to the City at all times.
- You must file your application on time.
- After your application has been approved, you must submit documentation of the completion date to implement the abatement.

### **Return Completed Applications to:**

City of Philadelphia – Office of Property Assessment  
Abatement Unit  
The Curtis Center – 3rd Floor West  
601 Walnut Street  
Philadelphia, PA 19106

Revised July 24, 2015