



CITY OF PHILADELPHIA

ABOUT THE HOMESTEAD EXEMPTION With a Homestead Real Estate Tax Exemption, the assessed value of each eligible homestead is reduced by the amount of the Exemption before the Real Estate Tax is computed.

In the case of a Tangled Title, you may be eligible for the 3-year Conditional Homestead if:

- You have inherited the house in which you live from a deceased relative, but the deceased relative's name is on the most recent deed; your name is not;
- A fraudulent mortgage or deed was recorded for your house; or
- You entered into a rent-to-own agreement (also called lease/purchase agreements or installment land contracts) to buy the house and have paid all or some of the purchase price for the house, but your name is not on the deed to the house.

DOCUMENTS REQUIRED In order to receive the conditional Homestead Exemption, you must submit:

1. A **paper Homestead application**.
2. A **completed and signed Homestead Affidavit** (see next page).
3. Provide **copies of two (2) of the following documents** showing your name and the address of the property you are seeking the Homestead Exemption for:
 - a. Government Issued ID - acceptable forms are:
 - i. Photo IDs issued by the U.S. Federal Government or the Commonwealth of Pennsylvania (including the Department of State Voter ID Card)
 - ii. PA Driver's License or Non-driver's License photo ID
 - iii. Valid U.S. passport
 - iv. U.S. military ID- active duty and retired military (a military or veteran's ID must designate an expiration date or designate that the expiration date is indefinite). Military dependents' ID must contain an expiration date
 - v. Employee photo ID issued by Federal, PA, PA County or PA Municipal government
 - b. Utility bills: PGW, Water Revenue, PECO, or cable from the last 6 months.
 - c. Voter Registration Card
 - d. Lease/purchase or rent-to-own agreement
 - e. Mortgage Agreement

FALSE OR FRAUDULENT APPLICATIONS The OPA may select, randomly or otherwise, applications to review for false or fraudulent information. Any person who files an application that contains false information, or who does not notify the OPA of a change in use which no longer qualifies as a Homestead property, will:

- Be required to pay the taxes which would have been due but for the false application, plus interest.
- Be required to pay a penalty equal to 10% of the unpaid taxes.
- If convicted of filing a false application, be guilty of a misdemeanor of the third degree and be sentenced to pay a fine not exceeding \$2,500.

The Homestead Exemption application must be signed by an owner for whom this property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required. By signing the application, the applicant is affirming or swearing that all information contained in the application is true and correct. **For questions on the Homestead Exemption, please call 215-686-9200 or visit www.phila.gov/revenue.**



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AFFIDAVIT IN SUPPORT OF APPLICATION FOR HOMESTEAD EXEMPTION

I, _____, hereby make the following statements of fact subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities, that to the best of my knowledge, information, and belief:

1. I currently reside at _____, Philadelphia, Pennsylvania ("property").
2. I occupy _____ % of the property as my residence. _____ % of the property is used for some other purpose, including but not limited to a rental or business purpose.
3. I purchased this property on: _____.

| | | |
|-------|-----|------|
| Month | Day | Year |
|-------|-----|------|
4. I have resided at this address for ____ years and ____ months. I have not moved or maintained a primary residence at any other address during this timeframe.
5. I have an ownership interest in the property because (check any that apply):
 - (a) ____ I am identified as an owner on the current deed to the property. **For new homebuyers, you must attach a copy of the deed or other appropriate paperwork from settlement with this Affidavit.**
 - (b) ____ I am not identified as an owner on the current deed to the property, but I inherited the property from _____ (NAME), whose relationship to me is _____. I inherited the property in _____ (month) _____ (year) (usually, when the owner on the current deed died).
 - (c) ____ I am not identified as an owner on the current deed to the property, but I purchased the property from _____ by way of a rent-to-own agreement in _____ (month) _____ (year).
 - (d) ____ I have some other ownership claim to the property; specifically

5. I intend to take all reasonable efforts to obtain a deed to the property.
6. Even if my Homestead Exemption application is approved for the next tax year, I understand that the failure to obtain a deed to the property may cause me to lose the Homestead Exemption in future years.

Signature: _____

Date: _____