APPLICATION FOR THE EXEMPTION OF REAL ESTATE TAXES DUE TO IMPROVEMENTS Read the attached instructions. Please file a separate application for each OPA Account Number.	CITY OF PHILADELPHIA **OFFICE OF PROPERTY ASSESSMENT** CURTIS CENTER 601 WALNUT ST—SUITE 300 WEST PHILADELPHIA, PA 19106 abatements@phila.gov	**FOR OFFICIAL USE ONLY** CASE #_____ OPA#_____

1. <u>Application must comply with the City Councilmanic Ord. 1202 to be eligible for an exemption of Real Estate Taxes. Please refer to the instructions for additional information.</u> **Check one block ONLY per application. If submitting for more than one abatement, additional forms must be submitted.**

This is application is submitted pursuant to the following Ordinance/Act:

☐Ord. 961, as amended ☐**DECLNING** Ord. 1456-A, as amended ☐**PARTIAL** Ord. 1130, as amended ☐State Act 205/175, as amended

2. Property Location (OPA designation only)		3. Owner's Telephone Number	4. Owner's E-mail Address
5. Owner of Record		6. Owner's Mailing Address/Zip Code	
7. Owner's Social Security No.	8. Owner's Business Privilege Tax No./ BIRT No.	9. Owner's Federal ID No.	10. Year Business Began
11. Tenant's Name/or General Partner's Name/or Corporation's Name, if filer			
12. Tenant's/or General Partner's/or Corporation's Mailing Address		13. Tenant's/or General Partner's/or Corp.'s Tel. No	
14. Applicant's/Filer's Name (if different from above)		15. Applicant's Mailing Address	
16. Applicant's Telephone Number		17. Applicant's E-mail Address	
18. Building Permit Number (Attach copy)	19. Permit Issuance Date	20. Date Construction Began	21. Construction Costs

22. How will the improved property be used?

☐ Owner-Occupied Residential ☐Tenant-Occupied Residential ☐Commercial* (*Property is subject to Philadelphia Business Tax)

23. Description of the Improvements:

IMPORTANT: You must complete the reverse side of this application.

CERTIFICATION

I/We declare that the statement made in this Application for Exemption of Real Estate Taxes Due to Improvements are true and correct to the best of my/our knowledge and belief. I/We understand that false statements made herein are subject to the penalties of the Act December 6, 1972. P.L. 1482, No. 334, as amended, 18 PA. C.S.A. 4904, relating to falsification to authorities.

24._____   _____ _____
          Owner of Record   *Tenant/or General Partner/or Corporate Office*   *Date of Signing*

TO BE COMPLETED BY THE OFFICE OF PROPERTY ASSESSMENT:

Application No. _____ is: ☐ Approved ☐ Disapproved

Date of Decision:_____   _____
                                                    Office of Property Assessment

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 structures where 50% or more of the assessable square footage is for residential use. This does not include hotels or visitor accommodations. (Ordinary upkeep and maintenance are not improvements.) Available for single-family homes, duplexes, apartments, condos, and mixed use buildings.

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? Existing structures where 50% or more of the assessable square footage is for residential use. Available for single-family homes, duplexes, apartments, condos, and mixed use buildings. This does not include hotels or visitor accommodations.

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 improvements are completed and a certificate of approval or certificate of occupancy is issued by Licenses & Inspections. You must file one aforementioned documents with the completion statement with the Office of Property Assessment before the abatement value can be assessed and started. Once the start and end date is determined, it will not change.

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 the box for Ord. 961, as amended***.
- Use the official address as assigned by the Office of Property Assessment.
- Attach the construction/building permit(s) to the application.
- If the property will be further subdivided or consolidated and an address notice has been issued by OPA, please provide a copy.
- 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 the signed completion statement and supporting documentation for 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
OR via email to abatements@phila.gov