

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	FOR OFFICIAL USE ONLY CASE # _____ OPA # _____
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1. 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. **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 ☐ **DECLINING** 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? <input type="checkbox"/> Owner-Occupied Residential <input type="checkbox"/> Tenant-Occupied Residential <input type="checkbox"/> Commercial* (*Property is subject to Philadelphia Business Tax)					
23. Description of the Improvements: <p style="text-align: center;">IMPORTANT: You must complete the reverse side of this application.</p>					
<p style="text-align: center;">CERTIFICATION</p> 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. _____					
<i>Owner of Record</i>		<i>Tenant/or General Partner/or Corporate Office</i>		<i>Date of Signing</i>	
TO BE COMPLETED BY THE OFFICE OF PROPERTY ASSESSMENT: Application No. _____ is: <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Date of Decision: _____ <div style="text-align: right;">Office of Property Assessment</div>					

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 & New Construction for Commercial & Industrial Properties

CITY COUNCILMANIC ORDINANCE 1130, AS AMENDED 2 SECTION 19-1303 (3) OF THE PHILADELPHIA CODE

This program offers an abatement from Real Estate Taxes due to new construction or improvements to deteriorated industrial, commercial or other business properties where more than 50% of the assessable square footage is for non-residential use. (Ordinary upkeep and maintenance are not improvements.)

Use the guidelines below when applying for this abatement

Who Applies? Property owners/developers that are rehabbing or building a property that will either be sold or leased for commercial, industrial or other business purposes. Purchasers of rehabbed or newly-constructed properties are not the applicant.

When to Apply? Within sixty (60) days of the date the building permit is issued.

What Properties are Eligible? Newly-built and/or improved existing commercial and industrial properties where more than 50% of the assessable square footage is for non-residential use.

What Improvements Qualify? Improvements made under a City-issued building 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 with a certificate of occupancy or certificate of approval issued by Licenses & Inspections. You must file the certificate of completion and the certificate of occupancy issued by the Department of Licenses and Inspections. **Once the start and end date is determined, it will not change.**

How Long Does the Abatement Last? 90% of the added improvement value is abated for 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.

- Submit a separate application for each real estate parcel and/or for each individual end use.
- Check the box for **PARTIAL** Ord. 1130, as amended.
- Use the official address as assigned by the Office of Property Assessment.
- Attach the construction 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 owner's certificate and related documents to start 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