

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

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:          <div style="text-align: center;">IMPORTANT: You must complete the reverse side of this application.</div>					
<div style="text-align: center;"><b>CERTIFICATION</b></div> 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:

### **30 Month Development Abatement for New or Improved Residential Properties**

STATE ACT 175 OF 1984, AS AMENDED. 72 P. S. § 5020-205

This program offers an abatement from Real Estate Taxes during new construction of single and multiple dwellings constructed for residential purposes, improvements to existing unoccupied residential dwellings, **the residential portion of a mixed use property** or improvements to existing structures for purposes of conversion to residential dwellings.

#### **Use the guidelines below when applying for this abatement**

**Who Applies?** Developers who are building or rehabbing a residential property or **the residential portion of a mixed use property** that will be leased or sold. Purchasers and renters of newly-constructed homes are not the applicant.

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

**What Properties are Eligible?** A dwelling unit in a single house, duplex, triplex, townhouse, rowhouse, or multi-family building (including apartments, condominiums, and cooperative units).

**What Improvements Qualify?** **Residential** Improvements made under a City-issued construction building permit that affect the assessed value of a property. Not all improvements will change the value of a property as determined by City evaluators. **Commercial/Industrial improvements DO NOT qualify for the State Act.**

**When Does the Abatement Start?** On the first day of the month after the building permit is issued by the Department of Licenses and Inspections for the construction or the improvements.

**How Long Does the Abatement Last?** Thirty (30) months or until the property is completed or sold, whichever comes first. 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 the State Act 205/175, 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, the abatement will start one month following the permit date.

#### **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](mailto:abatements@phila.gov)**