CITY OF PHILADELPHIA
BOARD OF REVISION OF TAXES
Curtis Center
601 Walnut Street - Suite 300
PHILADELPHIA, PA 19106
(215) 686-9270

GENERAL INSTRUCTIONS TO FILE AN APPLICATION FOR THE ABATEMENT OF REAL ESTATE TAXES DUE TO IMPROVEMENTS

PLEASE SUBMIT A SEPARATE APPLICATION FOR EACH REAL ESTATE ACCOUNT OR FOR EACH INDIVIDUAL **END USE**. FOR EXAMPLE, IF AN APARTMENT BUILDING IS CONVERTED TO A CONDOMINIUM, A SEPARATE APPLICATION MUST BE FILED FOR EACH CONDO UNIT THAT IS CREATED BY THE CONVERSION. ALSO, FILE A SEPARATE APPLICATION FOR EACH COUNCILMANIC ORDINANCE OR STATE ACT ABATEMENT THAT IS TO BE CONSIDERED FOR ELIGIBILITY. **CHECK ONLY ONE ORDINANCE OR STATE ACT PER APPLICATION**. PLEASE NOTE THAT A "PARCEL" MAY CONSIST OF MORE THAN ONE REAL ESTATE ACCOUNT.

DO NOT DETACH ANY OF THE COPIES FROM THE COMPLETED APPLICATION. THE APPLICATION MUST BE SUBMITTED INTACT. APPLICANT-SUPPLIED COPIES OF THE APPLICATION WILL BE TIME-STAMPED UPON REQUEST. THE APPLICANT MUST SUPPLY THE COPIES TO BE CONFORMED.

USE ONLY THE OFFICIAL, CURRENT ADDRESS ASSIGNED BY THE BOARD OF REVISION OF TAXES TO DESIGNATE AN ELIGIBLE REAL ESTATE ACCOUNT. **DO NOT USE PROPOSED ADDRESSES**. FILE ALL APPLICATIONS UNDER THE EXISTING BRT ACCOUNT NUMBER. FOR EXAMPLE, IF AN APARTMENT BUILDING IS CONVERTED TO TEN CONDO UNITS YOU WOULD FILE TEN SEPARATE APPLICATIONS USING THE SINGLE, EXISTING ACCOUNT NUMBER ASSIGNED TO THE APARTMENT BUILDING.

ATTACH A COPY OF THE RELEVANT CONSTRUCTION BUILDING PERMIT(S) TO THE APPLICATION . IT IS NOT NECESSARY TO ATTACH FOUNDATION, ELECTRICAL, PLUMBING OR HVAC PERMITS TO THE APPLICATION.

THE USE OF A P. O. BOX FOR APPLICANT'S OFF-SITE MAILING ADDRESS IS NOT ACCEPTABLE.

THE TAX ABATEMENT IS LIMITED IN WHOLE OR IN PART TO THAT VALUE THAT IS ADDED TO THE PROPERTY DUE TO THE QUALIFYING IMPROVEMENTS. THE VALUE OF THE LAND AND ANY PREEXISTING IMPROVEMENTS WILL REMAIN FULLY TAXABLE DURING THE ABATEMENT TERM.

ALL OF THE CURRENT ABATEMENTS ARE TRANSFERABLE FOR THE BALANCE OF THE ABATEMENT TERM PURSUANT TO THE PROVISIONS OF THE PHILADELPHIA CODE, SECTION 19-1303, ET. SEQ.

THOSE WHO SEEK A REAL ESTATE TAX ABATEMENT MUST BE AND MUST REMAIN CURRENT IN ALL CITY OF PHILADELPHIA TAXES, FEES, RENTS AND CHARGES AS REQUIRED BY COUNCILMANIC ORDINANCE 1202. (SECTION 19-1303, ET. SEQ. OF THE PHILADELPHIA CODE) ALL APPLICANTS ARE REVIEWED BY THE DEPARTMENT OF REVENUE FOR DELINQUENCIES. APPLICANTS WHO ARE NOT IN COMPLIANCE WITH THE REQUIREMENTS OF COUNCILMANIC ORDINANCE 1202 WILL HAVE THEIR APPLICATIONS DENIED BY THE BOARD. THE DEPARTMENT OF REVENUE WILL ANNUALLY REVIEW APPROVED APPLICANTS FOR CONTINUED TAX COMPLIANCE.

IN THE EVENT THAT THE REAL ESTATE TAX ABATEMENT MUST BE TERMINATED FOR NON-COMPLIANCE UNDER COUNCILMANIC ORDINANCE 1202, THE TAXES WILL BECOME DUE AS OF THE TERMINATION DATE AND THE DEPARTMENT OF REVENUE WILL ISSUE A FULL REAL ESTATE TAX BILL TO THE PROPERTY OWNER.

ALL APPLICATIONS MUST BE TIMELY FILED WITH THE CITIZENS' SERVICE CENTER OF THE BOARD OF REVISION OF TAXES (B R T) IN ACCORDANCE WITH THE CURRENT LAW.

THE ADJUDICATION OF THE BOARD MAY BE APPEALED TO THE COURT OF COMMON PLEAS WITHIN THIRTY (30) DAYS FROM THE DATE OF THE BOARD'S DECISION.

APPLICATION FOR THE EXEMPTION OF REAL ESTATE TAXES DUE TO IMPROVEMENTS

**Read the attached Instructions. Please file a separate application for each BRT Account.

CITY OF PHILADELPHIA
BOARD OF REVISION OF TAXES
The Curtis Center
601 Walnut Street - Suite 300
Philadelphia, PA 19106

FOR OFFICIAL USE ONLY

Application No. _____

BRT Account No. _____

1. Application must comply with City Coucilmanic 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 This application is submitted pursuant to the following Ordinance / Act:

❒ Ord. 961, as amended ❒ Ord. 1456-A, as amended ❒ Ord. 1130, as amended
❒ State Act 205 / 175, as amended ❒ Ord.:_____

2. Property Location (BRT designation only)	3. Owner's Telephone Number

4. Owner of Record	5. Owner's Mailing Address / Zip Code

6. Owner's Social Security No.	7. Owner's Business Privilege Tax No.	8. Owner's Federal I.D. No.	9. Year Business Began

10. Tenant's Name / or General Partner's Name / or Corporation's Name, if filer:

11. Tenant's/ or General Partner's / or Corporation's Mailing Address	12. Tenant's/ or General Partner's/ or Corporation's Telephone Number

13. Applicant's / Filer's Name (if different from above)	14. Applicant's Mailing Address	15. Applicant's Telephone Number

16. Building Permit Number-Attach copy	17. Permit Issuance Date	18. Date Construction Began	19. Construction Costs

20. How will the improved property be used?

❒ Owner-Occupied Residential ❒ Tenant-Occupied Residential ❒ Commercial*

*property use is subject to Philadelphia Business Tax

21. Description of the Improvements:

IMPORTANT: You Must complete the reverse side of page 4 of this Application

CERTIFICATION

I / We declare that the statements made in this Application for the Exemption of Real Estate Due to Improvements are true and correct to the best 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.

22. _____ _____ _____

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

BY THE BOARD OF REVISION OF TAXES:

Application No. _____ is: ❒ Approved ❒ Disapproved

_____
Chairman of the board

_____
Secretary of the board

Date of Decision _____

FOR APPLICATION NO. _____ BRT NO. _____

Does the Owner of the property seeking exemption own other rental and/or commercial property(ies) 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(ies) in Philadelphia: ☐ Yes ☐ No. If, "Yes", then please provide the exact address(es) below: