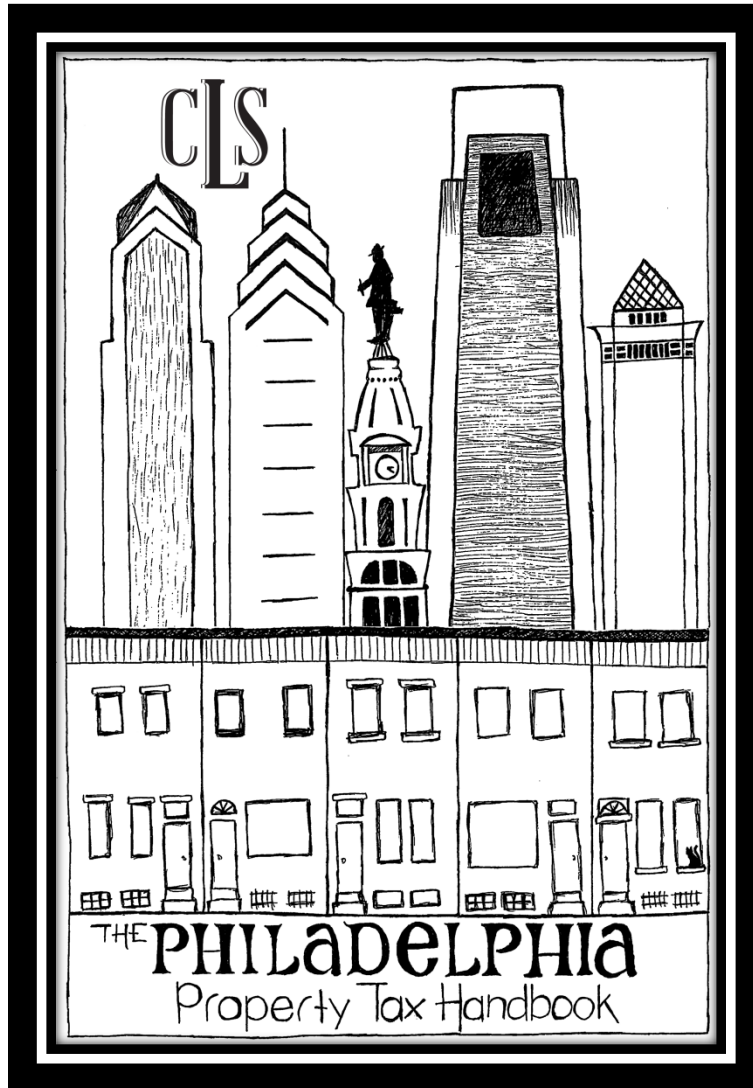


THE PHILADELPHIA PROPERTY TAX HANDBOOK



Published by :
Community Legal Services, Inc.
in conjunction with the SeniorLAW Center

SLC
SeniorLAW Center
Protecting the Rights of Older Pennsylvanians

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A qualified attorney should be consulted to determine how the programs and laws discussed in this Handbook will apply to any particular property or legal case. A taxpayer dealing with litigation or other action relating to the collection of property taxes should immediately consult with a qualified attorney regarding the specific facts of the particular case in order to determine the taxpayer's legal obligations, rights and options.

Information in this Handbook is accurate and current at the time of publication, but may have changed in the interim. Relevant governmental subdivisions, including the City of Philadelphia Department of Revenue, should be consulted for current information regarding policies and procedures.

Websites referenced were last visited June 20, 2017.



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***COVER ARTWORK BY CATHERINE M. MARTIN, ESQ.



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TAX ASSISTANCE PROGRAMS REQUIREMENTS

Circumstances may prevent residents from being able to afford their real estate tax bills. Help is available through a variety of assistance programs for senior citizens, low-income households, rental tenants, owner-occupants, and more.

PLEASE REVIEW THE CHART BELOW TO DETERMINE IF YOU QUALIFY FOR ASSISTANCE

Program	Age Restrictions	**Income Restrictions	Rental Tenants	Military Only	Contact Number	Deadline	For more information, contact:
Homestead Exemption					215-686-9200	Sep. 13th	www.phila.gov/OPA
Property Tax/Rent Rebate	✓	✓	✓			Jun. 30 th	www.revenue.pa.gov or call 1-800-236-2194
Current Year Property Tax Installment Plan	✓	✓			215-686-6442	Mar. 31 st	www.phila.gov/revenue
Owner-Occupied Real Estate Payment Agreement ("OOPA")		✓			215-686-6442		www.phila.gov/revenue
Senior Citizen Low-Income Property Tax Freeze	✓	✓			215-686-6442	*Sept. 13 th	www.phila.gov/revenue
Longtime Owner Occupants Program ("LOOP")		✓			215-686-9200	*Jun. 30th	www.phila.gov/OPA
Real Estate Tax Deferral		✓			215-686-6442	*Feb. 18 th	www.phila.gov/revenue
Real Estate Tax Credit for Active Duty Reserve and National Guard				✓	215-686-6442		www.phila.gov/revenue
Catastrophic Loss Adjustment					215-686-9282	~6 months from loss	www.phila.gov/OPA
PA Disabled Veterans Real Estate Exemption		✓		✓	215-686-3256		Call 215-686-3256 to request application forms

Notes:

(1) **All programs** require the property be used as the *applicant's primary residence*, except for the Catastrophic Loss Adjustment.

(2) **All programs** require an *ownership interest*, except for the Rent Rebate.

*Deadline extended by Phila. Dept. of Revenue. See program descriptions for details.

**Income restrictions vary by program. Programs may have strict income limits or tiered eligibility that phases out as income increases.

Homestead Exemption: Exempts the first \$30,000 of a homeowner's property value (its assessed market value) from taxation. This is equivalent to \$419.94 reduction in taxes due (based on 2016 tax rate).

Property Tax/Rent Rebate: Homeowners and renters may receive a rebate of their property tax or rent payments once they are paid in full, totaling from \$250 to \$975.

Current Year Property Tax Installment Plan: Record owners residing in the property may pay their current year property taxes in monthly payments through December 31st and have interest and penalties waived.

Owner-Occupied Payment Plan ("OOPA"): Homeowners are allowed to pay delinquent property taxes in monthly installments, which are based on household income, and some or all of interest and penalties may be forgiven. During the duration of the agreement, interest and penalties continue to accrue but they will not be added to the delinquency if the agreement is completed. **Future taxes must continue to be paid on time, as they are not included in the agreement.**

Senior Citizen Low-Income Property Tax Freeze: Seniors who own their residences may "freeze" their current tax assessment, meaning it will not increase if the residences assessed value increases (taxes will decrease if the assessed value decreases).

Longtime Owner Occupants Program ("LOOP"): An applicant who has owned and occupied their residence for 10 years may apply to cap the assessed property value at three times (300%) the assessed value for the previous tax year. This cannot be applied at the same time as a Homestead Exemption.

Real Estate Tax Deferral: Allows taxpayers whose property taxes increase at least 15% in a given year and who demonstrate financial hardship to defer payments of taxes. **The tax liability is not forgiven and the taxpayer remains obligated to pay the taxes,** which are collected when the property is sold or transferred to a new owner.

Real Estate Tax Credit for Active Duty Reserve and National Guard: Active Duty Reserve and National Guard Members who serve on active duty *outside* of Pennsylvania may be granted a credit toward the City's portion of real estate taxes (does not affect School District taxes). The credit is awarded for each day spent outside of the state on *active duty*, and is given the year after the service is performed.

Catastrophic Loss Adjustment: Property owners (no residency required) may request an adjustment to the assessed value of their property if it suffers a loss of at least 50% of its value. The adjustment may result in a reduction in taxes owed for the current year, which will be applied as a credit to the following tax year's bill.

PA Disabled Veterans Real Estate Exemption: Program exempts veteran's home from payment of all property taxes on primary residence, for honorably discharged veterans (and their widow(ers) if not remarried) if, as a result of military service, a veteran is 100% disabled, blind, paraplegic, or has lost two or more limbs AND has a financial need. Financial need for this program is presumed if the veteran earns less than \$88,607 annually (in 2017) and must be proven if income exceeds this amount.



THE WHO/WHAT/WHEN/WHERE/HOW OF PROPERTY TAXES

INTRODUCTION

In recent years, the City of Philadelphia has implemented strong measures to increase revenue from real estate tax collection.¹ “As of April 2016, there were more than 60,000 properties in Philadelphia that were delinquent on property taxes owed and not in a payment agreement. More than 25,000 of these properties are believed to be residential, owner-occupied properties.”² Unless those taxes are paid, the homeowners face a very real risk of foreclosure. This manual is designed to guide Philadelphians including taxpayers, tax professionals, and non-profit agencies about the various tax relief programs that are available to help those who are struggling to pay their property taxes. We have compiled the applications, instructions, and statutory provisions for each of these programs and have provided a user-friendly summary of the most essential information. It is our belief that paying property taxes need not be a complicated or inequitable process. We hope that the reader will find this guide useful in accessing these programs.

WHAT ARE PROPERTY TAXES?

All real properties (i.e., land and buildings erected thereon) located in the City, including businesses and private homes, are subject to property taxes levied by both the City and the School District of Philadelphia.³ The Office of Property Assessment (OPA) determines the market value of each property,⁴ and the annual tax rate is applied to the market value to determine the property tax bill.⁵ This means that when the property’s market value goes up, the tax bill also increases. Homestead properties (i.e., properties that serve as the primary residence of the owner) are eligible for a special exemption that, for the purposes of calculating the property tax due, reduces the taxable portion of the market value assessment by \$30,000, which ultimately reduces the tax bill.⁶ Refer to the section on the Homestead Exemption for more details.⁷

1. See City of Philadelphia Dept. of Revenue, ANNUAL REPORT, FY2016: YEAR IN REVIEW, pg. 7 (released November 22, 2016) (available on-line at <https://beta.phila.gov/departments/departments-of-revenue/reports/>) (last visited May 28, 2017).

2. E-mail from Jonathan Pyle, Esq., Contract Performance Officer, Philadelphia Legal Assistance (August 1, 2016) (on file with author Catherine M. Martin, Esq.) (analyzing public data including <https://www.opendataphilly.org/dataset/property-tax-balances>; <https://www.opendataphilly.org/dataset/opa-property-assessments>; <http://property.phila.gov>; and <http://www.phila.gov/revenue/realestatetax/>; a property is considered residential if the zoning of the property is residential, and considered owner-occupied if the homestead exemption has been obtained or the mailing address for real estate tax notices does not differ from the address of the property). See also City of Philadelphia Dept. of Revenue, OWNER-OCCUPIED PAYMENT AGREEMENTS, 2015 ANNUAL REPORT, pg. 2 (released July 1st, 2016) (available on-line at <https://beta.phila.gov/departments/departments-of-revenue/reports/>) (last visited May 28, 2017) (reporting 20,044 tax delinquent ‘homestead’ accounts and 69,473 tax delinquent ‘non-homestead’ accounts as of December 31st, 2015).

3. Phila. Code § 19-1301, § 19-1801.

4. Phila. Code §§ 2-304–2-306; see also *Board of Revision of Taxes, City of Philadelphia v. City of Philadelphia*, 607 Pa. 104, 627–28 (2010).

5. See Phila. Code § 19-1301.

6. Homestead Exclusion, Phila. Code § 19-1301.1.

7. See *infra*, at 18.



The OPA assesses property values, and the Board of the Revision of Taxes (BRT) hears property assessment appeals.⁸ If a taxpayer feels their property is overvalued by the OPA, they should make a request for a redetermination to the BRT. Appeals to the BRT generally must be filed by the first Monday of October in the year preceding the tax year for which the assessment is being challenged.⁹ This means that assessment appeal applications for tax year 2018 are due by October 2, 2017.

The Tax Review Board hears appeals on any tax claims collected by the City or the School District of Philadelphia, with the exception of property assessments. The Tax Review Board (TRB) hears appeals on a variety of matters, including but not limited to: disputes over the amount of taxes owed, requests for waivers of interest or penalties, appeals of refund denials, and appeals of denials or defaults on installment payment agreements for property taxes.¹⁰

HOW ARE PROPERTY TAXES CALCULATED?

Property taxes are calculated by multiplying the assessed value of the real property (less \$30,000 for homesteads) by the tax rate.¹¹ For example, the City rate for 2016 and thereafter is 0.6317% and the School District rate is 0.7681%, for a total of 1.3998% each year.¹² This means that for a property valued at \$70,000 in 2017, without a Homestead Exemption, the City will apply the tax rate of 1.3998% to the full \$70,000 value, and the 2017 property tax bill will be \$979.86 (\$70,000 x 0.013998). For a property valued at \$70,000 *with* a Homestead Exemption, the City will apply the same tax rate to the value of the property minus the \$30,000 exemption amount and the 2017 property tax bill will be \$559.92 (\$70,000 - \$30,000 = \$40,000; then, \$40,000 x .013998).

WHO HAS TO PAY?

Property taxes must be paid on time every year by the record owner or someone who has an ownership interest in the property or his or her representative. A record owner is the person listed on the deed recorded at City Hall. Other persons with an ownership interest may include: heirs of a deceased record owner, life tenants, trustees, et al. Failure to pay on time will result in the addition of attorney's fees, interest, and penalties.¹³ If the taxes become delinquent, the City (or its co-counsel) may sue to recover the taxes owed, which may eventually lead to foreclosure and the auctioning of the property at Sheriff's Sale.¹⁴ It is imperative that a property owner pay their taxes or they face a real risk of losing their property. Fortunately, many programs exist to help taxpayers fulfill their tax obligations.

8. See *Board of Revision of Taxes, City of Philadelphia v. City of Philadelphia*, 607 Pa. 104, (2010).

9. CITY OF PHILADELPHIA: APPEALS, <http://www.phila.gov/brt/appeals/Pages/default.aspx> (last visited May 28, 2017).

10. Philadelphia Home Rule Charter, § 3-914; § 6-207. Phila. Code §§ 19-1700 et seq. ("Reviews, Refunds, Compromises").

11. See Phila. Code § 19-1301(2)(b).

12. Phila. Code § 19-1301(2) (a.2), § 19-1801 (3) (a.2).

13. Phila. Code § 19-1303 (1)–(8) ("Discounts and Additions to Tax"); see also 53 P.S. § 7106(a.1).

14. 53 P.S. § 7283.



HOW/WHERE DOES SOMEONE PAY PROPERTY TAXES?

Payments can be made by mail, by phone, online, or in person to the Department of Revenue.¹⁵

In-person payments can be made at three locations

Monday – Friday, 8:30 a.m. – 5 p.m.:

Center City

Municipal Services Building,
Public Services Concourse
1401 John F. Kennedy Blvd.
Philadelphia, PA 19102

North Philadelphia

Hope Plaza
N. 22nd & W. Somerset St.
Philadelphia, PA 19132

Northeast Philadelphia

Northeast Municipal Services Center
7522 Castor Ave.
Philadelphia, PA 19152

By mail:

Philadelphia Department of Revenue
P.O. Box 8409
Philadelphia, PA 19101-8409

You can pay by mail with a check or money order. Do not mail cash. Be sure to attach a payment coupon to your bill and write the tax type and account number on your check.

By phone (credit/debit card only):

877-309-3710; for problems with phone system call 800-487-4567

Online (e-check or credit/debit card):

Go to:

<https://beta.phila.gov/services/payments-assistance-taxes/property-taxes/>
(Department of Philadelphia website “Payments, Assistance & Taxes”)

According to the Department’s website, taxpayers can “pay online through the City’s Real Estate Tax portal by entering your physical address or Office of Property Assessment (OPA) number. You will be able to check your tax balance and make a payment through the address lookup tool.”

15. CITY OF PHILADELPHIA: REVENUE, <https://beta.phila.gov/services/payments-assistance-taxes/property-taxes/real-estate-tax/> (last visited May 28, 2017).



“MAKING A DESIGNATED PAYMENT” or How to Pay Current Year’s Taxes When You Also Owe Delinquent Taxes

Most homeowners who are paying delinquent property taxes will also owe taxes in future years and need to pay them as they come due. Paying future real estate taxes and keeping taxes current is especially important for homeowners who are in Owner-Occupied Payment Agreements (OOPAs). These homeowners must timely pay their taxes as they come due each year or the City may consider them to have defaulted on their OOPA. Thus many homeowners will need to make *two separate payments on their taxes simultaneously*: (1) one payment toward the delinquent property taxes owed and (2) a second payment toward new taxes as they come due.

Taxpayers who are in installment payment agreements for both delinquent taxes and current year taxes will: (1) make one installment payment toward the delinquent taxes each month and (2) make a second installment payment toward the current year’s taxes each month. It is strongly recommended that taxpayers make these two payments by separate checks or money orders rather than lumping both payments together in one check or money order. This will help ensure that your payments are properly applied.

Making sure a payment is credited to the current year can be tricky. State law generally requires that money paid toward taxes should be applied to the oldest tax year *first*.

Example: Ms. Scarlet owes past due real estate taxes for the years 2009–16. This year, she sends a payment of \$800 to the Department of Revenue to pay her 2017 property taxes in full. This payment may be applied to pay off the tax principal owed for 2009 first, even though Ms. Scarlet intended the \$800 payment to be applied towards this year’s taxes (2017). As a general rule, the Department will apply the funds to the past due years first and like Ms. Scarlet, *the taxpayer will still owe the taxes due for the current year*.

However, the Department of Revenue will accept “designated payments” for the current year’s taxes. Designated payments can also be used to make monthly payments if you are in an installment agreement to pay the current year’s taxes.

To make a designated payment, the taxpayer should include a copy of the current year’s tax bill along with the payment. The taxpayer should write “designated payment Year 20__” on the memo line (e.g., “designated payment 2017.”) The taxpayer should also include a letter stating that the payment is a designated payment and keep a copy for their own records. Merely writing the tax year on the memo line is likely to be inadequate. Best practice is to make designated payments in-person at the Municipal Services Building in order to avoid any confusion and request a receipt from the customer service representative showing that the funds were correctly applied to the current year’s taxes.



WHEN ARE TAXES DUE?

Property taxes must be paid each year by March 31st to avoid penalties and interest.¹⁶ Those who pay on or before the last day of February will receive a 1% discount off the taxes payable that year.¹⁷

CAN PAYMENTS BE MADE IN INSTALLMENTS?

In Philadelphia, property taxes must be paid in full by March 31st to avoid interest and penalties with a few exceptions. Qualified low-income households, seniors, and taxpayers who can demonstrate hardship, may apply for monthly installment agreements to pay current-year taxes.¹⁸ For all other taxpayers, at its discretion, the Department of Revenue “may accept payment of real estate taxes in four equal installments, subject to the discounts and penalties”.¹⁹ Additionally, homeowners may apply for an Owner-Occupied Payment Agreement to make monthly payments on delinquent taxes owed on their residence.²⁰

WHO COLLECTS PAST DUE PROPERTY TAXES?

Past due property taxes may be collected by the Department of Revenue, the Law Department of the City of Philadelphia, or one of its private co-counsel collection agencies. The City has contracted with the law firm of Linebarger Goggan Blair & Sampson and with the law firm of Goehring, Rutter & Boehm (GRB) to help the City collect delinquent taxes.

Philadelphia Department of Revenue
Municipal Services Building, Concourse Level
1401 John F. Kennedy Blvd.
Philadelphia, PA 19102
215-686-6442
Email: revenue@phila.gov

Philadelphia Law Department – Real Estate Tax Unit
Municipal Services Building, Room 580
1401 John F. Kennedy Blvd.
Philadelphia, PA 19102
215-686-0500

Linebarger Goggan Blair & Sampson
4 Penn Center
1600 JFK Blvd, Suite 910
Philadelphia, PA 19103
215-790-1117

Goehring, Rutter & Boehm (GRB)
1425 Spruce Street, Suite 100
Philadelphia, PA 19102
215-735-1910

16. See 53 P.S. § 17045 (states that payments may be made beginning on January 25th of each year); Phila. Code § 19-1303 (2)– (3) (no discounts shall be allowed for tax payments made in March of each year; penalties and interest begin to accrue in April of each year).

17. Phila. Code § 19-1303 (1).

18. Phila. Code § 19-1305 (2)(d)(4) (“Payment Agreements for Current Real Estate Tax Liabilities”).

19. Phila. Code § 19-1302 (1) (“Installment Payments”).

20. Phila. Code § 19-1305 (2)(d) (“Homestead Payment Agreements”).



WHAT ARE THE CONSEQUENCES OF NOT PAYING?

If a homeowner does not pay the property tax bill by March 31st, the taxes become *past due*, and interest and penalties begin accruing.²¹ On December 31st of that same year, the taxes become officially “delinquent.”²² State law directs the City of Philadelphia to “proceed on tax claims after one year of delinquency, unless the owner or an interested party enters into a payment agreement.”²³ This means that the City may file a lawsuit against the taxpayer in the Court of Common Pleas seeking a decree to sell the property at Sheriff’s Sale.²⁴ For help understanding this process, there are flowcharts of the process titled “Pre-Foreclosure Tax Delinquency Process” and “Lawsuit Filed by City (or its Co-Counsel) — Now What?” in the Appendix.

Example: Ms. Peacock received a bill for her 2012 property taxes in December 2011. These taxes should have been paid by March 31, 2012, but she did not pay the taxes or enter into an installment payment agreement with the City by the end of March. The next day, on April 1st, 2012, the property taxes became “past due” and interest and penalties began to accrue on the amount owed. Nine months later, on January 1, 2013, Ms. Peacock’s taxes became officially “delinquent.” Another year later, on January 1, 2014, after one year of delinquency, state law directs the City to file a lawsuit which could eventually allow the City to sell Ms. Peacock’s property at a Sheriff’s Sale in order to satisfy the delinquent taxes.

WHO GETS THE MONEY FROM THE SHERIFF’S SALE?

The Sheriff is required to distribute the money paid by the purchaser according to law. After the Sheriff’s Sale purchaser pays the full purchase price, the Sheriff’s Office distributes the proceeds from the Sale to pay off any tax debt, municipal debt, and other liabilities, as well as the cost of real estate transfer tax, the deed recording fee, and the Sheriff’s costs.²⁵ If there are unclaimed funds remaining after these amounts are paid, the prior owner is entitled to the balance.²⁶

The Sheriff’s Office does not automatically disburse this “leftover” money to the prior owner or notify the prior owner that this money is being held in escrow. In order to claim the funds, the prior owner should file a claim through the Sheriff’s Defendant Asset Recovery Team (“DART”). The claim form is available in-person at the Sheriff’s Office and online.

In person:

Office of the Philadelphia Sheriff
Land Title Building
100 South Broad Street, 5th Floor
Philadelphia, PA 19110

21. Phila. Code § 19-1303 (3) (“Discounts and Additions to Tax”).

22. 53 P.S. § 17045 (“Time of opening and closing books of receiver; register of delinquent taxes”).

23. See 53 P.S. § 7193.4 (“Cities of first class; time for proceeding on claims; preclusion of sale for undue hardship”); see also Phila. Code § 19-1305 (4)(e) (“Commencement of Enforcement Action”).

24. See 53 P.S. § 7283(a) (“Cities of first class; recovery of judgment; sale free from claims”).

25. See Pa.R.C.P. No. 3136; *In re Sheriff’s Excess Proceeds Litig.*, 98 A.3d 706, 713 (Pa. Commw. Ct. 2014).

26. *Id.*



Real Estate Phone: 215-686-3565

Online: <http://www.officeofphiladelphiasheriff.com>

Claim form available on-line at
<http://www.officeofphiladelphiasheriff.com/en/real-estate/dart>
(visited May 28, 2017)

REDEMPTION – OR BUYING BACK YOUR PROPERTY SOLD AT SHERIFF’S SALE

If your property is sold at a Sheriff’s Sale, you should contact an attorney immediately to discuss the options available to save your property.

If your property is auctioned and sold at Sheriff’s Sale for delinquent property taxes, you may have the right to buy back the property from the new owner through a process called “redemption.”²⁷ To be eligible for redemption, the property must have been continuously occupied as the residence of an individual or family for 90 days before the Sheriff’s Sale and continue to be occupied until the date the Sheriff’s Deed is acknowledged.²⁸ A property owner is not entitled to redemption if the property was vacant during the relevant time period.²⁹ Also, “continuously occupied” means that the individual or family unit occupying the property must be essentially the same during the time period before and after the sale. Thus, if a tenant moves out and a new tenant moves in that same day, it would not satisfy the requirement of continuous occupation. However the owner does not need to live in the property himself in order to redeem.³⁰

To redeem the prior owner typically must pay the entire sale price to the new owner, plus the new owner’s costs and interest.³¹ The prior owner must file the petition to redeem in Court no later than nine (9) months after the Sheriff’s Deed is signed by the Sheriff.³² It can be difficult to calculate the exact deadline. To be safe, prior owners should consider the date nine (9) months after the date of the Sheriff’s Sale as the deadline to file for redemption and consult with an attorney to determine when the deadline actually expires.

Example: Ms. Scarlet owns 4 Privet Drive, where her tenants Vernon and Petunia Dursley have lived with their son, Dudley, and their nephew, Harry, for several years. Harry moves out of the home on June 1st. Because Ms. Scarlet has failed to pay her taxes for several years, the home at 4 Privet Drive is sold at Sheriff’s Sale on July 31st. Ms. Scarlet can redeem the property within nine months of the Sheriff signing a deed to the new purchaser, because the property was continuously occupied by her tenants in the ninety days leading up to the sale. Harry moving out on June 1st did not fundamentally change the family unit occupying the property.³³

Example: Colonel Mustard owns 12 Grimmauld Place, which was sold at a tax sale on July 31st. He has several rotating tenants who sometimes stay there for a month or two. However, no individuals or families lived continuously in the property for 90

27. 53 P.S. § 7293(a).

28. 53 P.S. § 7293(c).

29. *Id.*

30. *Id.*

31. 53 P.S. § 7293(a).

32. *Id.*

33. See *City of Philadelphia v. Philadelphia Scrapyard Properties, LLC*, ---A.3d--- (Pa. Commw. Ct. 2016).



days before July 31st. Colonel Mustard will not be able to redeem the property, because it will be deemed vacant in the ninety days prior to the sale.

Example: Homer and Marge own 740 Evergreen Terrace, where they live with their three children. Homer loses his job and they fail to pay their taxes. Their home is sold on July 31st at Sheriff's Sale but the family continues to live there. The Sheriff signs the deed transferring the property to the new tax sale purchaser on September 15th. Homer and Marge can redeem their home; they will have until June 15th of the following year (nine months after the Sheriff acknowledged the new deed) to petition the court to redeem their property.

CAN I STAY IN MY HOME AFTER IT IS SOLD AT SHERIFF'S SALE?

The prior owner of a property sold at Sheriff's Sale for delinquent property taxes has the right to continue living in the property during the redemption period.³⁴ Pennsylvania law is clear that a former owner of a property sold at Sheriff's Sale has the right to stay in their home and keep possession until the right of redemption ends. Even if a prior owner does not plan to redeem or is unable to redeem, he or she still has a legal interest in the property and the right to stay in their home. This means that a prior owner should have at least nine months to stay in the property while they look for other housing.

During this time, the purchaser cannot change the locks or harass you.³⁵ If the purchaser attempts to force a prior owner out of the home, the prior owner should call the police and explain that they are the former owner of a property sold at Sheriff's Sale and tell the police for how long they have lived in the home. It will be helpful if the prior owner has a copy of the deed in his or her name.

The purchaser must sue the prior owner to get a court order to eject them from the property. Any action in ejectment filed during the redemption period is filed too soon. If a prior owner receives notice that an ejectment action has been filed against them, they will need to defend against it. A person can fight the ejectment on their own, but it is advisable to seek the assistance of a lawyer.

Example: Professor Plum owns and lives at 124 Conch Street, but fails to pay his property taxes. His home is sold at Sheriff's Sale on July 31st to Mr. Green. The Sheriff signs a deed transferring property to the new owner on September 15th. Professor Plum therefore has the right to redeem his property until June 15th of the following year. Mr. Green sends Professor Plum a letter on October 1st telling Professor Plum to leave the property. When Professor Plum does not leave the property, Mr. Green shows up and threatens him. Professor Plum should call the police in this situation and explain that he is the owner of a property that was sold at Sheriff's Sale. If Mr. Green wants to gain possession of the property and remove Professor Plum, he will need to wait until after June 15th, when Professor Plum's right of redemption has ended, and then file an action in ejectment with the court seeking a writ of possession.

34. See *Pivrotto v. City of Pittsburgh*, 528 A.2d 125 (Pa. 1987); *Shalemiller v. McCarty*, 55 Pa. 186, 188 (1867). See also *In re Terry*, 505 B.R. 660, 663 (Bankr. E.D. Pa. 2014).

35. *Id.*



RESOURCES

WHAT HELP IS AVAILABLE TO TAXPAYERS?

In addition to installment payment plans, several tax relief programs exist to help seniors and low-income households, disabled veterans, active duty servicepersons, and other taxpayers. For relief from higher taxes due to rising property values, homeowners may apply for the Longtime Owner Occupants Program (“LOOP”), the Real Estate Tax Deferral Program, and the Low Income Senior Citizens Tax Freeze. Some homeowners may be eligible for a rebate on property taxes that have already been paid. A chart listing the various tax relief programs available to homeowners in Philadelphia is at the front of the Handbook. *See* Page 1.

WHERE CAN SOMEONE GO FOR HELP WITH PROPERTY TAXES?

Those who would like assistance with their property taxes may visit the Department of Revenue for help at the locations listed above under “How/Where Does Someone Pay Property Taxes?” Taxpayers can also go to their City Councilperson’s office, a housing counseling agency, or a legal services agency. Some agencies may have income-based eligibility requirements to receive assistance. For more information about available help, homeowners can also call:

Save Your Home Philly Hotline at 215-334-HOME (4663)

USEFUL WEBSITES:

City of Philadelphia Department of Revenue:

<https://beta.phila.gov/departments/departments-of-revenue>

Collects all taxes, water and sewer rents, and license fees owed to the City.

Office of Property Assessment:

phila.gov/opa

Determines property assessments for all properties in the City.

Tax Review Board:

phila.gov/trb

Hears appeals on any claims collected by the City except for property assessment appeals.

Linebarger Goggan Blair & Sampson, LLP:

lgbs.com

One of two private law firms with which the City has contracted so as to help the City more efficiently collect delinquent property taxes.

Goehring Rutter & Boehm:

grblaw.com

One of two private law firms with which the City has contracted so as to help the City more efficiently collect delinquent property taxes.

Community Legal Services:

clsphila.org

Nonprofit law firm that provides free legal services, in civil matters, to low-income Philadelphians.

Philadelphia Legal Assistance:

philalegal.org

Nonprofit law firm that provides free legal services, in civil matters, to low-income Philadelphians.

SeniorLAW Center:

seniorlawcenter.org

Nonprofit law firm that protects the legal rights and interests of older Pennsylvanians.



Legal Assistance and City Agencies

Philadelphia Board of Revision of Taxes

601 Walnut St., Suite 325 East
Philadelphia, PA 19106
215-686-4343 or 215-686-9283

**Philadelphia Department of Revenue
Real Estate Unit**

1401 JFK Boulevard — Concourse Level
Philadelphia, PA 19102
215-686-6600

Philadelphia Office of Property Assessment

601 Walnut Street — Suite 300 West
Philadelphia, PA 19106
215-686-4334

Tax Review Board

100 S. Broad Street, Suite 400
Philadelphia, PA 19110
215-686-5216

Philadelphia Bar Association

1101 Market Street, 11th Floor
Philadelphia, PA 19107
Lawyer Referral and Information Service:
215-238-6333

Community Legal Services, Inc.

North Philadelphia Law Center
1410 W. Erie Avenue
Philadelphia, PA 19140
215-227-2400
Walk-in Intake: Mon., Wed., Fri. (9–12)

Philadelphia Legal Assistance, Inc.

718 Arch Street, Suite 300N
Philadelphia, PA 19106
215-981-3800
Walk-in Intake: Mon. and Wed. (9–11:30)
Save Your Home Philly Hotline: 215-334-HOME
(4663)

SeniorLAW Center

Serving clients 60 years and older
Two Penn Center
1500 JFK Blvd., Suite 1501
Philadelphia, PA 19102
Helpline: 215-988-1242, Mon.–Thurs. (10–2)
Emergency Walk-ins: Tues. and Thurs. (9–12)



Housing Counseling Agencies

These Housing Counseling agencies in Philadelphia have been trained to assist homeowners with delinquent real estate tax matters, foreclosure prevention and intervention, financial assistance, and other credit- and home-related matters.

ActionAIDS, Inc.

1216 Arch St., 6th Fl.

Phila., PA 19107

215-981-0088

*HIV/AIDS related housing
counseling only*

Affordable Housing Center of PA

846 N. Broad St.

Phila., PA 19130

215-765-1221

Asociación Puertorriqueños en Marcha (APM)

600 W. Diamond St.

Phila., PA 19122

215-235-6070

Center in the Park

(Senior Center)

5818 Germantown Ave.

Phila., PA 19144

215-848-7722

Clarifi

1608 Walnut St., 10th Fl.

Phila., PA 19103

215-563-5665

Congreso de Latinos Unidos

216 W. Somerset St.

Phila., PA 19133

215-763-8870

Diversified Community Services (Dixon House)

1920 S. 20th St.

Phila., PA 19145

215-336-3511

Esperanza

4261 N. 5th St.

Phila., PA 19140

215-324-0746

Greater Philadelphia Asian Social Service Center (GPASS)

4943 N. 5th St.

Phila., PA 19120

215-456-1662

Hispanic Association of Contractors and Enterprises (HACE)

Central Office

167 W. Allegheny Ave., Ste. 200

Phila., PA 19140

215-426-8025

Frankford Office

4907 Frankford Ave.

Phila., PA 19124

215-437-7861

Intercommunity Action

(Senior Center)

403 Rector St.

Phila., PA 19128

215-487-1750

Intercultural Family Services

4225 Chestnut St.

Phila., PA 19104

215-386-1298

Korean CDC

6055 N. 5th St.

Phila., PA 19120

215-276-8830

Liberty Resources

112 N. 8th St., Ste. 600

Phila., PA 19107

215-634-2000

Mt. Airy, U.S.A.

6703 Germantown Ave., Ste. 200

Phila., PA 19119

215-844-6021

New Kensington CDC

2515 Frankford Ave.

Phila., PA 19125

215-427-0350 x 0

Norris Square Civic Association

174 Diamond St.

Phila., PA 19122

215-426-8734

Northwest Counseling

5001 N. Broad St.

Phila., PA 19141

215-324-7500

Philadelphia Council for Community Advancement (PCCA)

Center City

1617 JFK Blvd., Ste 1550

Phila., PA 19103

215-567-7803

West Philadelphia

5218 Master St., 2nd Fl.

Phila., PA 19131

215-796-9979

Philadelphia Senior Center

509 S. Broad St.

Phila., PA 19147

215-546-5879

Southwest CDC

6328 Paschall Ave.

Phila., PA 19142

215-729-0800

Tenant Union

Representative Network

21 S. 12th St., 11th Fl.

Phila., PA 19107

215-940-3900

Tenant-related counseling only

Unemployment Information Center (PUP)

112 N. Broad St., 11th Fl.

Phila., PA 19102

215-557-0822

United Communities Southeast Philadelphia

2029 S. 8th St.

Phila., PA, 19148

215-468-1645

Urban League of Philadelphia

121 S. Broad St., 9th Fl.

Phila., PA 19107

215-985-3220

West Oak Lane CDC

2502 W. Cheltenham Ave.

Phila., PA 19150

215-549-9462



* * *

PROGRAM SUMMARIES



* * *

Senior Citizen Low-Income Special Tax Provisions (“Senior Tax Freeze”)

Summary	<ul style="list-style-type: none"> Eligible seniors who own their primary residence may apply to have the current tax assessment on that property “frozen.” Even if the property’s assessed value increases or the tax rate increases in the future, the tax bill WILL NOT increase. If the assessment or the tax rate decreases and results in a decrease in taxes due, the City WILL apply these changes to your tax bill.
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must live in the property and use it as primary residence. Applicant must have an ownership interest by law (e.g., heir of deceased record owner, person in rent-to-own agreement, person with executed but unrecorded deed, life tenant, and others).
Income Requirements	<ul style="list-style-type: none"> Applicant’s income must qualify them for Pharmaceutical Assistance Contract for the Elderly Needs Enhancement Tier (PACENET). PACENET limits are currently as follows (but exclude Social Security Medicare Part B Premiums from income, effectively raising the limit by \$1,258.80 for a single applicant and \$2,517.60 for a married couple): <i>If single</i>, applicant’s income may not exceed \$23,500 <i>If married</i>, the couple’s income may not exceed \$31,500
Age Requirements	<ul style="list-style-type: none"> Applicant is at least 65 years old; OR Applicant’s spouse is at least 65 years old AND lives in the home; OR Applicant is at least 50 years old, is an unremarried widow(er), and applicant’s deceased spouse was at least 65 years old at time of death.
Application Procedures	<ul style="list-style-type: none"> More information and the application form is available from the Department of Revenue. https://beta.phila.gov/departments/departments-of-revenue/ Submit proof of age with application. A photocopy of a legal document showing date of birth will be considered (e.g., driver’s license, birth certificate, or Social Security award letter.) Do not send original documents. Mail application to: Philadelphia Department of Revenue P.O. Box 53190 Philadelphia, PA 19105 Or submit via e-mail to: revenue@phila.gov For questions, call: 215-686-6442. To freeze the current tax year’s taxes at last year’s rate, application should be submitted by September 13th. However, the Dept. will accept applications after that date; eligible seniors should apply.
Appeals	<ul style="list-style-type: none"> Deadline: 60 days after written notice of the decision is mailed. Taxpayer may file a Petition for Review with the Tax Review Board within 60 days of the mailing of the adverse decision.
Notes	<ul style="list-style-type: none"> Program participants need not re-apply each year. Once accepted, participants are automatically enrolled in subsequent years. Department of Revenue may request proof of income and is authorized to carry out income verification with the state tax bureau and the IRS. If a participant’s income is determined to exceed limit for eligibility, additional taxes will be owed.
Legal Authority	<ul style="list-style-type: none"> 72 P.S. §§ 4751-21–4751-26; Phila. Code §§ 19-2901–19-2908.



Pennsylvania Property Tax/Rent Rebate Program

Summary	<ul style="list-style-type: none"> Eligible homeowners and renters may receive a rebate of all or some of their property tax or rent payments once paid in full. Homeowners and renters can receive a tax rebate of \$250 – \$650 <i>Philadelphia</i> homeowners can receive a supplemental rebate increasing the total tax rebate up by 50% (approximately \$975).
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must reside in the property. For tax rebate, applicant may be record or equitable owner per statute. Partial rebates are available (e.g., mixed use, lived in part of the year).
Income Requirements	<ul style="list-style-type: none"> <i>Single</i> or <i>married</i> homeowners: income does not exceed \$35,000 <i>Single</i> or <i>married</i> renters: income does not exceed \$15,000 Exclusions from income (non-exhaustive): Medicare benefits, child support, SNAP (food stamps), and 50% of Social Security earnings. For tax years 2013 – 2016, people who were income eligible at the end of 2012 will remain income eligible, if their income is above limits only because of Social Security cost-of-living adjustments. Renters will not be eligible for the rent rebate in months they receive cash public assistance. This exclusion does <i>not</i> apply to SSI or SSDI.
Age Requirements	<ul style="list-style-type: none"> Applicant is at least 65 years old; OR Applicant's spouse is at least 65 years old AND lives in the home; OR Applicant is at least 50 years old AND a widow(er). Applicant is at least 18 years old AND permanently disabled (i.e., unable to work due to a “medically determinable physical or mental impairment which can be expected to continue indefinitely”).
Application Procedures	<ul style="list-style-type: none"> Tax or rent must be paid in year when due. The year after the taxes are due and paid, a taxpayer or renter may apply for a rebate. Applications are due June 30th. However, applications submitted between July 1st and December 31st will be accepted, so long as there are funds remaining for the state to pay late claims. Taxpayers should apply even if they missed the June 30th deadline. Application available online from the Pennsylvania Department of Revenue. www.revenue.pa.gov/formsandpublications Individuals can also apply over the phone through BenePhilly Enrollment Center's toll-free number: 1-800-236-2194 Submit proof of income, proof of age, proof of ownership or tenancy, proof of disability (if applicable), and proof of deceased's estate (if applicable).
Appeals	<ul style="list-style-type: none"> Deadline: 90 days after date of mailing of denial notice. Taxpayer must file Petition for Redetermination with the Pennsylvania Department of Revenue using the Board of Appeals Petition form available at www.revenue.pa.gov/formsandpublications The Department of Revenue has 6 months to issue a decision. If the Redetermination is denied, a taxpayer may file for a Review by the Board of Finance and Revenue within 90 days after the date of mailing of the denial notice.
Notes	<ul style="list-style-type: none"> Representative of a deceased owner's estate may apply for a rebate for the portion of the year the deceased owner occupied the home.
Legal Authority	<ul style="list-style-type: none"> 53 Pa.C.S. §§ 6926.1301–.1313; 53 Pa.C.S. §§ 6926.701–.704.



Current Real Estate Tax Installment Plan for Low Income Households

Summary	<ul style="list-style-type: none"> Qualified homeowners may pay current year property taxes in up to twelve monthly installments through December 31st.
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must live in the property and use it as primary residence. Applicant must be a record or equitable owner (e.g., heir of deceased record owner, person in rent-to-own agreement, or a person who can show some other ownership interest such as a person with unrecorded deed, or person in adverse possession, etc.).
Income Requirements	<ul style="list-style-type: none"> Senior citizens (see age requirements below): no limit. Qualified “low-income” taxpayers: monthly household income equal to or below 50% of Area Median Income. <i>Example:</i> in 2017, the maximum household income for a family of four is \$40,150; \$28,150 for a single-member household. See application for full guidelines. Exclusions from income: Medicare benefits, SNAP (food stamps), property tax/rent rebates (see application for full list).
Age Requirements	<ul style="list-style-type: none"> Senior citizens: Applicant is at least 65 years old, OR applicant’s spouse is at least 65 years old AND lives in the home. Qualified “low-income” and hardship applicants: no requirement.
Application Procedures	<ul style="list-style-type: none"> Application form is mailed with taxpayer’s annual tax bill. Form is also available from the Department of Revenue. https://beta.phila.gov/documents/real-estate-tax-installment-plan-application/ Senior citizen applicants must submit proof of age with application. Mail application to: City of Philadelphia Department of Revenue P.O. Box 53190 Philadelphia, PA 19105 Or submit via e-mail to: revenue@phila.gov For questions, call: 215-686-6442 Deadline to apply is March 31st
Appeals	<ul style="list-style-type: none"> Deadline: 30 days after written notice of the decision is mailed. Taxpayer should request a First-Level Review from the City Law Department, if installment plan is denied or cancelled. If the First Level Review still results in denial or cancellation, taxpayer may file a Petition for Review with the Tax Review Board within 60 days of the mailing of the First-Level Review decision.
Notes	<ul style="list-style-type: none"> Accrued interest and penalties for current year taxes will be waived upon taxpayer’s completion of the installment plan. Failure to comply with the terms of the installment plan (e.g., missed payment) may result in cancellation of the agreement, at which point all taxes and accrued liabilities will become due. The Department of Revenue may request proof of income at any time. If the Revenue determines that a participant is no longer eligible, Revenue may cancel the participant’s installment plan. Participants are sent a coupon book to submit monthly payments. Participants are automatically re-enrolled in the program each year.
Legal Authority	<ul style="list-style-type: none"> Philadelphia Code § 19-1305(2)(d)(4).



Owner Occupied Real Estate Payment Agreement (“OOPA”)

Summary	<ul style="list-style-type: none"> • Allows eligible homeowners to pay the delinquent taxes in affordable monthly installments based on their household income. • Agreement <i>may</i> partially or fully forgive interest and penalties. • During agreement, interest and penalties will accrue, but will not be added to the bill unless taxpayer fails to complete the agreement. • Provides for all tax liabilities which are delinquent and currently due but not yet delinquent, including interest, fees, and penalties. • New (future) taxes typically must be paid separately and on time each year. Some taxpayers may be eligible to have future years’ taxes rolled into their OOPAs on an annual basis. <i>See</i> Notes below.
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Eligibility Requirements

Ownership/Residency Requirements	<ul style="list-style-type: none"> • Applicant must live in the property and use it as primary residence. • Applicant must be a record or equitable owner (e.g., heir of deceased record owner, person in rent-to-own agreement, or a person who can show some other ownership interest such as a person with unrecorded deed, or person in adverse possession, etc.).
Income Requirements	<ul style="list-style-type: none"> • Household income at or below 70% of Area Median Income • Note: for taxpayers above 70% of Area Median Income, plans may be offered at the Department of Revenue’s discretion. • Special requirements for IFA/Option 2 and some Tier 4 OOPAs
Age Requirements	<ul style="list-style-type: none"> • None; special requirements for some Tier 4 OOPAs
Monthly Payments	<ul style="list-style-type: none"> • The monthly payment is computed using either: (1) a percentage of monthly household income OR (2) 100% of remaining household income after an evaluation of income and reasonable expenses. • Minimum monthly payment under either calculation is \$25. • Applicant must select calculation method on application form. • Option 1: payment is a set percentage of monthly income based on Area Median Income (“AMI”) for household size <ul style="list-style-type: none"> • Tier 4: At or below 30% of AMI, maximum 5% of monthly income; Tier 4 taxpayers who have a disability or are elderly OR with income at or below 15% of AMI may pay less. • Tier 3: Above 30%, but no more than 50% of AMI, 8% of monthly income. • Tier 2: Above 50%, but no more than 70% of AMI, 10% of monthly income. • Tier 1: Above 70% of AMI, taxpayer is ineligible for Option 1. <i>See</i> https://beta.phila.gov/services/payments-assistance-taxes/payment-plans/owner-occupied-real-estate-tax-payment-agreement/ for income tier chart • Option 2: Revenue has discretion to disallow expenses from the household budget, and payments may be higher than under Option 1. Option 2 is typically only recommended only for applicants with significant essential expenses, such as high medical bills or high child-care costs. However, taxpayers experiencing a large increase in their property value may also benefit from Option 2, as it may relieve the need to pay future year’s taxes separately.



Application Procedures	<ul style="list-style-type: none"> Form is also available from the Department of Revenue. https://beta.phila.gov/documents/owner-occupied-real-estate-tax-payment-agreement-forms/ All applications <i>must</i> include: Pages 1–2 of the application, two proofs of residency, and proof of all household income. Applications for equitable owners <i>must</i> include: Tangled Title Supplement and proof of ownership (see list in application) Applications choosing Option 2 to compute monthly payment <i>must</i> include: Expenses Supplement <i>Before applying</i>, go to www.phila.gov/revenue/realestatetax to learn which agency is collecting taxes on the property. Submit Complete Applications to the proper entity: <ul style="list-style-type: none"> City of Philadelphia, Revenue Department <ul style="list-style-type: none"> In person: Revenue Department — Taxpayer Services 1401 John F. Kennedy Blvd, Concourse Level Philadelphia, Pa 19102 By mail: Revenue Department — Taxpayer Services P.O. Box 53250 Philadelphia, PA 19101 By email: revenue.payment.agreement@phila.gov Goehring, Rutter & Boehm (GRB) <ul style="list-style-type: none"> In person or by mail: 1425 Spruce Street, Suite 100 Philadelphia, PA 19102 By email: philadelphiatax@grblaw.com Linebarger Goggan Blair & Sampson, LLP (Linebarger) <ul style="list-style-type: none"> In person by mail: 4 Penn Center 1600 JFK Blvd, Suite 910 Philadelphia, PA 19103 By email: phillylinebarger@LGBS.com
Appeals	<ul style="list-style-type: none"> If within 30 days of the date of mailing of the denial, taxpayer should request a First-Level Review from the City Law Department. If within 31–60 days of the date of mailing of the first denial or if within 60 days of the date of mailing of a First Level Review denial, taxpayer may file a Petition for Review with the Tax Review Board.
Modification	<ul style="list-style-type: none"> If financial circumstances change, the taxpayer may request a re-computation of the monthly payment. The Department of Revenue also has the right to ask a taxpayer to re-certify eligibility annually.
Notes	<ul style="list-style-type: none"> A TAXPAYER IS ENTITLED TO ONLY ONE OOPA. If a person breaks an OOPA, the Department of Revenue may approve a subsequent OOPA, but the taxpayer has no automatic right to a second Agreement. OOPA applications may be submitted any time until the day the home is sold at Sheriff's Sale. OOPAs typically do not include future years' taxes. Taxpayers must pay future years' taxes when they come due or risk losing their home. FAILURE TO PAY EITHER THE OOPA PAYMENTS OR NEW TAXES MAY RESULT IN A DEFAULT ON THE AGREEMENT AND YOUR OOPA BEING CANCELED.

	<ul style="list-style-type: none"> • IFA/Option 2 and Tier 4 OOPAs permit the taxpayer to have future years' taxes rolled into their payment agreement on April 1st of each year unless they opt out. <i>See the OOPA Financial Eligibility Chart in the Appendix for further information.</i> • Failure to comply with OOPA terms can result in removal from the program and continuation with collection and foreclosure. A series of notices must be sent before removing someone from the program. Taxpayers have the right to cure a breach during this process. <i>See Appendix for the sheets titled "Pre-Foreclosure Tax Delinquency Process" and "Lawsuit Filed by City (or its Co-Counsel) — Now What?"</i> • Other tax programs can be combined with the OOPA to reduce or limit each year's new annual taxes (e.g., Installment Plan, Homestead Exemption, and Senior Citizen Tax Freeze.)
Legal Authority	<ul style="list-style-type: none"> • Philadelphia Code § 19-1305.



Homestead Exemption

Summary	<ul style="list-style-type: none"> Exempts the first \$30,000 of home value from being taxed. <i>Example:</i> A property receiving the Homestead Exemption will have its real estate tax calculated after \$30,000 has been subtracted from the assessed market value. If the property is valued at \$100,000, the tax rate is applied to only \$70,000 (\$100,000 - \$30,000 = \$70,000) to determine the amount owed for the property. Equivalent to \$419.94 reduction in taxes due (based on 2017 tax rate).
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must live in the property and use it as primary residence. Applicant must be a record or equitable owner (e.g., heir of deceased record owner, person in rent-to-own agreement, or a person who can show some other ownership interest such as a person with unrecorded deed, or person in adverse possession, etc.).
Income Requirements	<ul style="list-style-type: none"> None
Age Requirements	<ul style="list-style-type: none"> None
Application Procedures	<ul style="list-style-type: none"> Application forms available from Department of Revenue website OR apply online: https://beta.phila.gov/documents/homestead-exemption-application/ OR apply by phone — call the Homestead Hotline at 215-686-9200 Equitable owners <i>must</i> complete the Tangled Title Affidavit and submit two proofs of residency. Cooperative (co-op) properties require an additional form be signed by the owner of each unit certifying use as a primary residence. This supplemental form may be requested by calling Revenue at 215-686-9200 Mail application to: City of Philadelphia, Department of Revenue PO Box 52817 Philadelphia, PA 19115 Deadline: September 13th of the year before taxes are due. Revenue has discretion to extend to December 1st and may accept even later applications. Apply even if thought to have missed the deadline.
Appeals	<ul style="list-style-type: none"> Submit appeal to the Board of Revision of Taxes within 30 days of the date on the denial letter by mailing a copy of the denial letter and a written statement asking for an appeal to: Board of Revision of Taxes 601 Walnut St., Suite 325 East Philadelphia, PA 19106
Notes	<ul style="list-style-type: none"> Any deed changes will trigger a removal of the exemption and taxpayers must reapply. Taxpayer must report change in eligibility (e.g., property use change) and submit the Homestead Exemption Removal/Change form. Revenue only sends denial notices, not approval notices. An application is deemed approved unless a written denial is sent. Timely denials must be sent by November 30th of the year before the tax is due for applications submitted on time, and no later than January 31st of the year in which the tax is due for late applications. Visit property.phila.gov to see if Exemption has been applied. Denial letters may ask homeowners to re-apply with more support documents. These homeowners should re-apply rather than appeal.
Legal Authority	<ul style="list-style-type: none"> Philadelphia Code § 19-1301.1.



Pennsylvania Disabled Veterans Real Estate Tax Exemption Program

Summary	<ul style="list-style-type: none"> Program exempts veteran's home from payment of all property taxes on primary residence, for honorably discharged veterans (and their unmarried surviving spouse) if, as a result of military service, a veteran is 100% disabled, blind, paraplegic, or has lost two or more limbs AND has a financial need.
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must use the home as his/her principal dwelling. Applicant must be sole owner or owner with his/her spouse.
Income Requirements	<ul style="list-style-type: none"> Annual income at or below \$88,607, OR If income is more than \$88,607 financial need may be shown if Applicant's allowable expenses exceed income. Exclusions from income: Medicare benefits and SNAP (food stamps)
Age Requirements	<ul style="list-style-type: none"> None
Other requirements	<ul style="list-style-type: none"> Veteran must have served in the military honorably during established war service dates. Veteran must have a total or 100% permanent <i>service-related</i> disability rating from the U.S. Department of Veterans Affairs, OR <i>as a result of military service</i>, veteran is blind, paraplegic (suffering bilateral paralysis of the upper or lower extremities of the body), or missing two or more limbs.
Application Procedures	<ul style="list-style-type: none"> Veterans should contact their County Director of Veterans Affairs and request application forms to apply. In Philadelphia contact: Philadelphia County Veterans Affairs Director Rm 127 City Hall Philadelphia, PA 19101 Phone: 215-686-3256 Email: wanda.pate@phila.gov or joyce.mckeown@phila.gov
Appeals	<ul style="list-style-type: none"> Submit a written request including a statement of the reasons or additional information pertinent to the Department of Veterans' Affairs within 30 days after notification of the denial for a reconsideration of the determination by the Commission. To appeal the reconsidered determination, submit a written statement to the Adjutant General within 30 days after notification of the determination.
Notes	<ul style="list-style-type: none"> For more information, see the Pennsylvania Dept. of Military & Veterans Affairs "Real Estate Tax Exemption" webpage at: http://www.dmva.pa.gov/veteransaffairs/Pages/Programs%20and%20Services/Real-Estate-Tax-Exemption.aspx Once approved, applicant is exempt from those real estate taxes due on or after the date the application was submitted. Veterans receiving exemption will have their case reviewed every 2–5 years to verify continued eligibility. A surviving spouse of a deceased disabled veteran, who was eligible for or receiving the exemption at time of death, may apply for or continue receiving the exemption if all of the follow are true: (1) the widow(er) remains unmarried; (2) the widow(er) continues to own and reside in the property; and, (3) the widow(er) continues to demonstrate financial need.
Legal Authority	<ul style="list-style-type: none"> P.A. CONST. art. VIII, § (2)(c); 51 Pa.C.S. §§ 8901–8906; 43 PA. CODE § 5.21–.27.



Longtime Owner Occupant Program (“LOOP”)

Summary	<ul style="list-style-type: none"> For eligible homes, this program caps the property assessment at three times (300%) the assessed value for the previous tax year. The LOOP assessment remains in effect for up to 10 years so long as it continues to be the owner’s primary residence. For qualified low-income long-time homeowners LOOP will continue after the initial 10 years if the property remains the owner’s residence. Property taxes must be current or in a payment agreement. LOOP expires after 10 years unless owner qualifies as a low-income long-term owner-occupant. Property owners should plan for real estate taxes to return to the full taxable amount in year 11.
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Property must be applicant’s principal residence. Applicant must be a record or equitable owner (e.g., heir of deceased record owner, person in rent-to-own agreement, or a person who can show some other ownership interest such as a person with unrecorded deed, or person in adverse possession, etc.). Applicant must have owned and occupied property for at least 10 years (or 5 years if property was acquired through a gov’t or non-profit housing program) as of July 1st of the previous tax year.
Income Requirements	<ul style="list-style-type: none"> During the first ten years of eligibility, applicant’s household income may not exceed 150% of Area Median Income, adjusted for household size as established by HUD annually. After ten years of eligibility, low-income household income may not exceed 80% of AMI. Income is defined in “Annual Income” 24 C.F.R. § 5.609 and includes most income from all sources, but there are non-intuitive exclusions.
Other requirements	<ul style="list-style-type: none"> Home value must be > 300% + \$30,000 from the prior tax year. Example: If a home is assessed at \$100,000 in 2018, the assessment must be greater than \$330,000 in 2019 to be eligible. Must request removal of the Homestead Exemption before applying for LOOP and vice versa, as they are not combinable.
Age Requirements	<ul style="list-style-type: none"> None
Application Procedures	<ul style="list-style-type: none"> Application forms available from the OPA website. Forms available at: http://www.phila.gov/loop/Pages/default.aspx Mail application to: Philadelphia Department of Revenue PO Box 53190 Philadelphia, PA 19105 For questions, call 215-686-9200 Deadline: February 17th of each tax year. Check OPA website or program brochure for amount of tax due after LOOP is applied. This amount must be paid by March 31st. If application is denied, the tax balance is due by April 30th.
Appeals	<ul style="list-style-type: none"> Deadline: 60 days after written notice of the decision is mailed. Taxpayer may file a Petition for Review with the Tax Review Board within 60 days of the mailing of the adverse decision.
Notes	<ul style="list-style-type: none"> Property may have no more than 3 residential units (including the long-term owner-occupied unit) and 1 commercial unit to be eligible. Property must not have received a tax abatement.
Legal Authority	<ul style="list-style-type: none"> Phila. Code § 19-3900 to -3907.



Real Estate Tax Deferral Program

Summary	<ul style="list-style-type: none"> Offers relief to homeowners whose property taxes increase at least 15% in a given year AND who demonstrate financial hardship. Program does not eliminate obligation to pay tax. Instead, the taxes are not collected until the property is transferred to a new owner. Allows taxpayer to defer payment of taxes in excess of 115% of previous year's tax bill.
Eligibility Requirements	
Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must live in the property and use it as primary residence. Applicant must be a record or equitable owner (e.g., heir of deceased record owner, person in rent-to-own agreement, person with executed but unrecorded deed, or person in adverse possession).
Income Requirements	<ul style="list-style-type: none"> No "bright line" income limit; hardship may be found based on consideration of a totality of factors. Presumption of hardship as follows based on Area Median Income for household size as established by HUD annually: <ul style="list-style-type: none"> Tier 4: At or below 30% of AMI, taxes exceed 5% of income Tier 3: Above 30%, but no more than 50% of AMI, taxes exceed 8% of income. Tier 2: Above 50%, but no more than 70% of AMI, taxes exceed 12% of income. Tier 1: Above 70% of AMI, taxes exceed 25% of income. OR taxes increase at least 250% over the previous tax year.
Age Requirements	<ul style="list-style-type: none"> None
Other Requirements	<ul style="list-style-type: none"> Property taxes on the property for which the deferral is requested must be current, in a current payment agreement, or awaiting a decision on a payment agreement application.
Application Procedures	<ul style="list-style-type: none"> Application available online www.phila.gov/revenue or by calling 215-686-6442 Mail application to: <p style="margin-left: 40px;">Philadelphia Department of Revenue P.O. Box 53190 Philadelphia, PA 19105</p> Or submit via e-mail to: revenue@phila.gov Deadline: February 28th (statutory deadline extended by Dept.)
Appeals	<ul style="list-style-type: none"> Deadline: 60 days after written notice of the decision is mailed. Taxpayer may file a Petition for Review with the Tax Review Board within 60 days of the mailing of the First-Level Review decision.
Notes	<ul style="list-style-type: none"> If property has multiple units, it may have no more than 3 residential units (including the applicant's unit) and 1 commercial unit to be eligible for the program. Dept. of Revenue may require applicants to submit documentation of their financial hardship claim. At its discretion, the Dept. may require taxpayer to recertify eligibility once every 12 months. Deferral will continue to apply so long as taxpayer remains eligible. If taxpayer becomes ineligible, new deferrals will not apply, but previous deferrals will remain effective until property is transferred. Simple interest will accrue on deferred taxes at a maximum rate of the 52-week U.S. Treasury Bill rate plus 2 points (e.g., for 2015 the rate maximum is 2.22%.)
Legal Authority	<ul style="list-style-type: none"> Phila. Code § 19-1307.



Real Estate Tax Credit for Active Duty Reserve and National Guard Members

Summary	<ul style="list-style-type: none"> For Active Duty Reserve and National Guard Members who serve on active duty <i>outside</i> of Pennsylvania. Grants a prorated credit toward the City's portion of real estate taxes for each day spent out of state on <i>active duty</i>. School District's portion of taxes is not affected by this program. Credit is given in the year after the service is performed.
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Eligibility Requirements

Ownership/Residency Requirements	<ul style="list-style-type: none"> Applicant must live in the property and use it as primary residence. Applicant must be a record owner of the property. Per Department regulations "the applicant may own the property as a sole owner, joint tenant with right of survivorship, tenant by the entirety, or tenant in common."
Income Requirements	<ul style="list-style-type: none"> None
Age Requirements	<ul style="list-style-type: none"> None
Other requirements	<ul style="list-style-type: none"> Applicant must be a member of the Active Duty Reserve or National Guard Applicant must have served on active duty <i>outside</i> Pennsylvania in the year before the taxes are due and application submitted
Application Procedures	<ul style="list-style-type: none"> Information & application available online at: https://beta.phila.gov/services/payments-assistance-taxes/tax-credits/active-duty-tax-credit/ Or by calling 215-686-6442. Applicants must obtain certifying signature from an officer with access to active duty records who can verify their claim. Apply the year after having served on active duty. Mail application to: Philadelphia Department of Revenue Active Duty Credit PO Box 53190 Philadelphia, PA 19105 Or submit via e-mail to: revenue@phila.gov
Appeals	<ul style="list-style-type: none"> Deadline: 60 days after written notice of the decision is mailed. Taxpayer may file a Petition for Review with the Tax Review Board within 60 days of the mailing of the adverse decision.
Notes	<ul style="list-style-type: none"> Applicants who, as tenants in common, do not have sole ownership of their home will have the amount of the credit reduced in proportion to their share of ownership. Properties co-owned with spouses (or as joint tenants with right of survivorship) receive will the full amount of the credit.
Legal Authority	<ul style="list-style-type: none"> Phila. Code § 19-1309



Pennsylvania Catastrophic Loss Adjustment

Summary	<ul style="list-style-type: none"> Property owners may request an adjustment to the assessed value of the property when property suffers a loss of at least 50% of its value. The adjusted assessment will result in a reduction in taxes owed for the current year, which will be applied as a credit to the following tax year's bill.
----------------	--

Eligibility Requirements

Ownership/Residency Requirements	<ul style="list-style-type: none"> Must have an ownership interest. No residency requirement.
Income Requirements	<ul style="list-style-type: none"> None
Age Requirements	<ul style="list-style-type: none"> None
Other requirements	<ul style="list-style-type: none"> Property must have suffered at least a 50% reduction in market value due to damage caused by a fire, mine subsidence, flood or other natural disaster.
Application Procedures	<ul style="list-style-type: none"> Information & application available online at: http://www.phila.gov/OPA/AbatementsExemptions/Pages/CatastrophicLoss.aspx Submit application to: Office of Property Assessment 601 Walnut Street Suite, 300 West Philadelphia, PA 19106 For questions, call 215-686-6488 Application must be submitted either (1) by the end of the fiscal year in which the catastrophic loss occurred or (2) within six months of the loss; whichever allows for more time. The fiscal year for the City of Philadelphia runs from July 1st – June 30th. This has the effect of creating a due date of June 30th for losses occurring from July 1st – December 31st and a due date of six months from the date of the loss for losses occurring from January 1st – June 30th.
Appeals	<ul style="list-style-type: none"> Initial determination is made by the Office of Property Assessment. Submit appeal to the Board of Revision of Taxes within 30 days of the date on the determination letter by mailing a copy of the letter and a written statement asking for an appeal to: Board of Revision of Taxes 601 Walnut St., Suite 325 East Philadelphia, PA 19106
Notes	<ul style="list-style-type: none"> The reassessed value will be prorated for the tax year in which the catastrophic loss occurs. The reassessed value will be equal to the sum of (1) the value before the loss multiplied by the percentage of the year before the loss and (2) the value after the loss multiplied by the percentage of the year remaining after the catastrophic loss. For example, if a property valued at \$100,000 suffers a complete loss on March 31st of a tax year (e.g., 25% of the way through the year), the reassessed value for that tax year will be \$25,000 [(\$100,000 * .25) + (\$0 * .75)]. The law creating this program does not limit ownership to a person's primary residence. Thus, the catastrophic loss adjustment should be available for owners of businesses, lots, and rental properties.
Legal Authority	<ul style="list-style-type: none"> 72 P.S. § 5020-511(e)

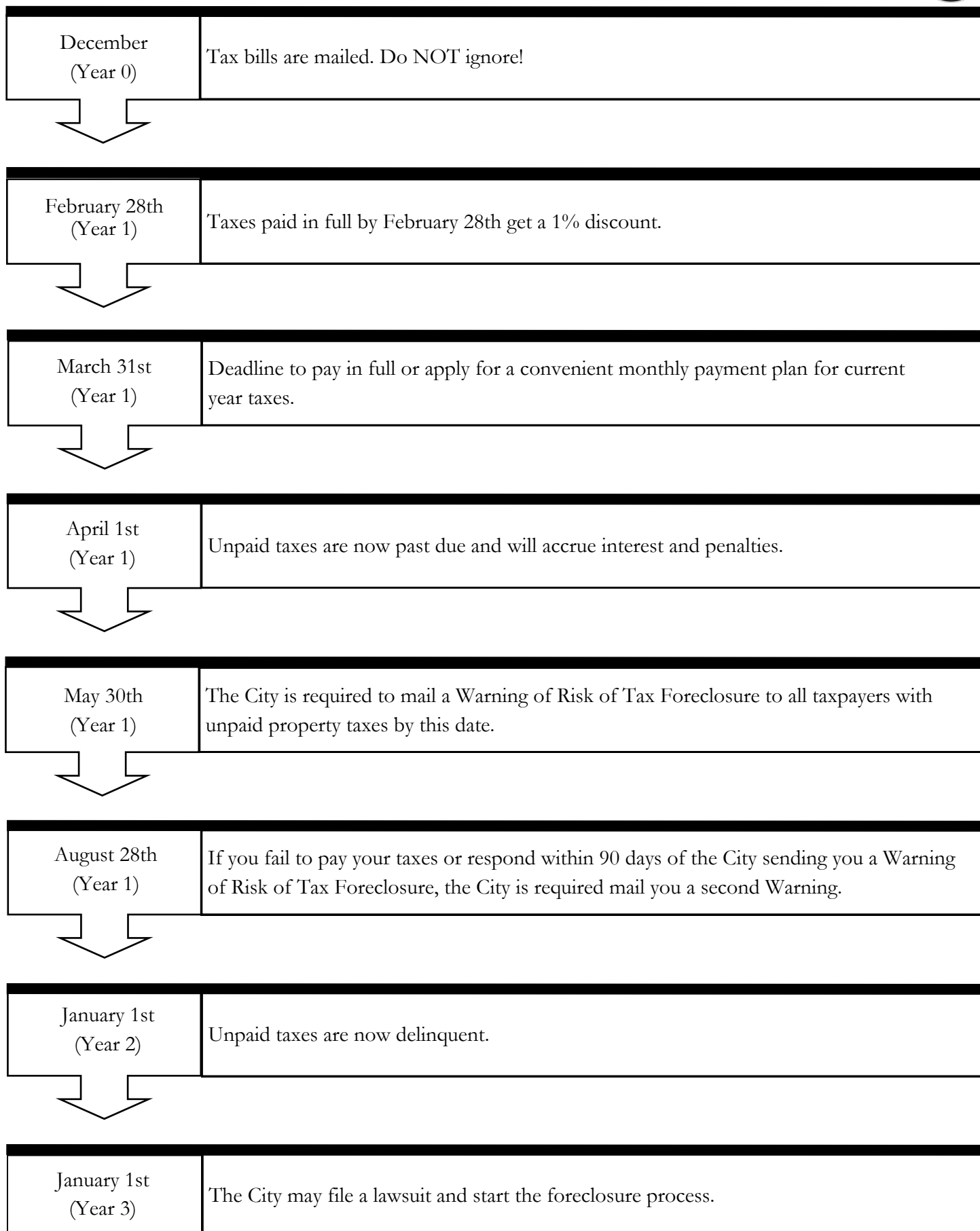


APPENDIX

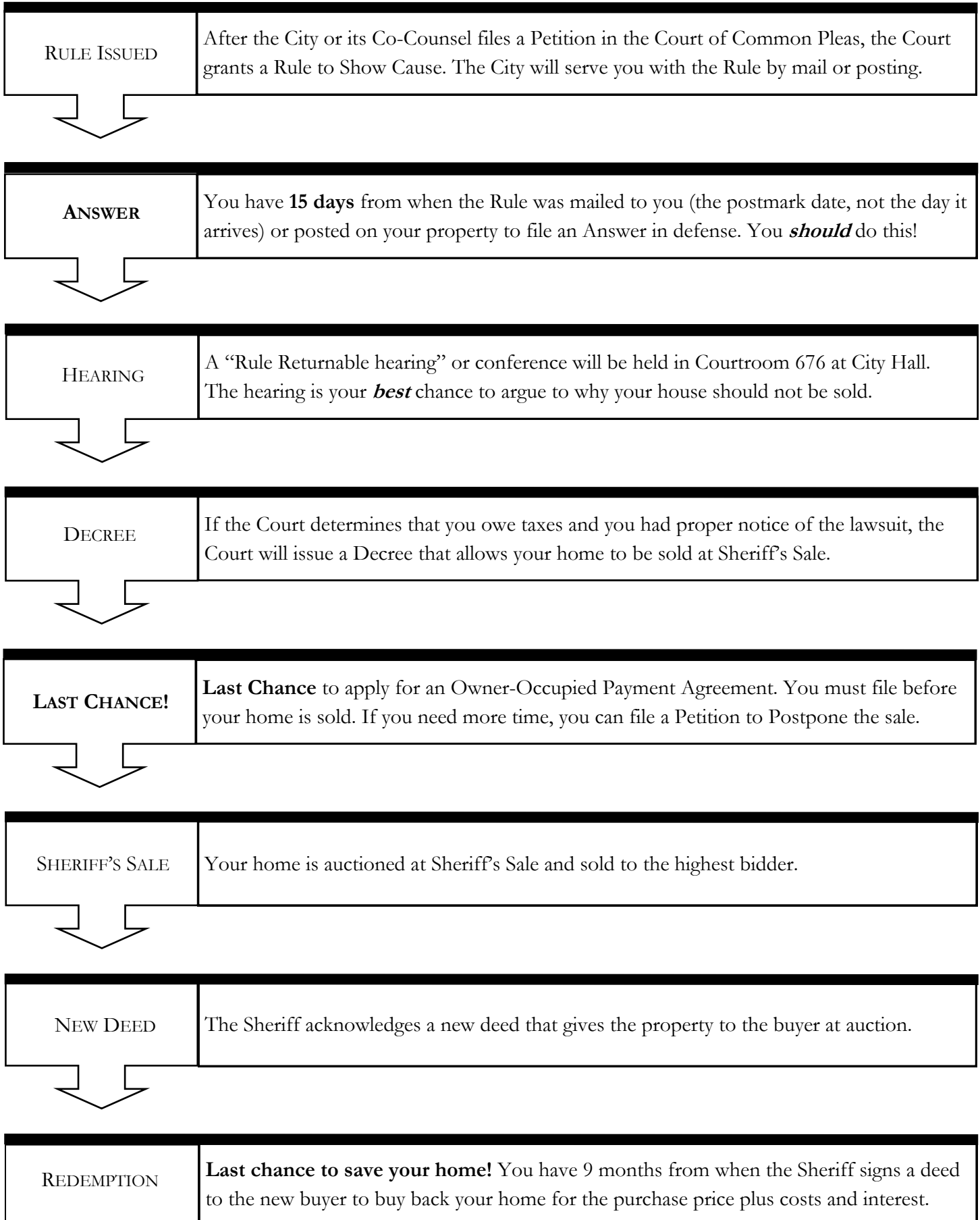


* * *

PRE-FORECLOSURE TAX DELINQUENCY PROCESS



LAWSUIT FILED BY CITY (OR ITS CO-COUNSEL) – NOW WHAT?



2018 APPLICATION FOR SENIOR CITIZEN REAL ESTATE TAX FREEZE

New applicants only. If you participated in this program last year, you are automatically enrolled this year.

Print Property Address

OPA Account Number

 - -

Print Owner's Name

Owner's Social Security Number

 - -

Is this your primary residence?

Yes ☐ No ☐

Filing Status:

Single ☐ Married ☐

Owner's Birth Date

 - -

Print Spouse's Name

Spouse's Social Security Number

 - -

If qualifying spouse is deceased, enter the date of death:

 - -

Spouse's Birth Date

 - -

Do you claim anywhere else as your primary residence?

Yes ☐ No ☐

Is this residence part of a cooperative where some or all of the taxes are paid jointly?

Yes ☐ No ☐

Is your property used for something other than your primary residence, such as a business or rental property?

Yes ☐ No ☐

If yes, what percentage is used for business or rental?

 %

Household Income To qualify, total income must be \$23,500 or less for a single person or \$31,500 or less for a married couple.

1. Total 2017 Social Security and Supplemental Security Income (less Medicare Part B premiums).....1. , . 0 0
2. Total 2017 Gross Pensions, Annuities, Veterans' & Railroad Retirement Benefits, and taxable portion of Individual Retirement Accounts (IRAs).....2. , . 0 0
3. Total 2017 Salary, Wages, Bonuses, Commissions, Income from Self-Employment and Partnership Income (Do not subtract losses).....3. , . 0 0
4. Total 2017 Interest, Dividends, Capital Gains, Prizes (Do not subtract losses).....4. , . 0 0
5. Total 2017 Net Rental Income and Net Business Income (Do not include rent you pay; do not subtract rental or business losses from your total income).....5. , . 0 0
6. Total 2017 Other Income (Including but not limited to Cash Public Assistance, Unemployment and Workers' Compensation, Alimony, Support Money, Gifts totaling more than \$300, Life Insurance Death Benefit Payments exceeding \$10,000 per person).....6. , . 0 0
7. TOTAL ANNUAL HOUSEHOLD INCOME (Add Lines 1 through 6).....7. , . 0 0

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Owner's Signature _____ Date _____ Spouse's Signature _____

E-mail Address _____ Phone # _____

INSTRUCTIONS

If you participated in this program last year, it is not necessary to complete this application as you are automatically enrolled in the program this year.

To qualify, total income must be \$23,500 or less for a single person or \$31,500 or less for a married couple.

Print your Property Address and Office of Property Assessment (OPA) account number.

Print the owner's name, Social Security number, and birth date. Check the box indicating the appropriate Filing Status. If you check "Married", print spouse's name, Social Security number and birth date. If the qualifying spouse is deceased, enter the date of death. If you are not at present married, you are considered single for the purpose of this application form.

In the year of application, you or your spouse must be 65 years of age or older, or you must be over 50 years of age and your deceased spouse was at least 65 years old at the time of their death. **You must send proof of age with your application. Do not send original documents; only photocopies will be accepted.** Examples of proof of age are a Social Security award letter, driver's license or birth certificate. Any document that clearly shows a date of birth will be accepted for consideration.

Complete the Household Income section as indicated. **Documentation for proof of income may be requested at the discretion of the Philadelphia Department of Revenue.** The Philadelphia Department of Revenue is authorized to perform an income verification check with the Internal Revenue Service and the Pennsylvania Department of Revenue Bureau of Individual Taxes. If at any time your income is found to exceed the program limits, you will be billed for additional monies due.

Sign and date the application, include your daytime telephone number and e-mail address.

**MAIL TO: PHILADELPHIA DEPARTMENT OF REVENUE
P.O. BOX 53190
PHILADELPHIA, PA 19105**

QUESTIONS: 215-686-6442 E-mail: revenue@phila.gov

www.phila.gov/revenue



2017

1705010054

OFFICIAL USE ONLY

A Check your label for accuracy. If incorrect, do not use the label. Complete Part A.

Your Social Security Number

Spouse's Social Security Number

If Spouse is
Deceased, fill
in the oval.

☐

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name

First Name

MI

First Line of Address

Second Line of Address

City or Post Office

State

ZIP Code

Spouse's First Name

MI

County Code

School District Code

← REQUIRED →

Claimant's Birthdate

Spouse's Birthdate

Daytime Telephone Number

C TOTAL INCOME received by you and your spouse during 2017

Dollars

Cents

4. Social Security, SSI and SSP Income (Total benefits \$ _____ divided by 2) 4.
5. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) 5.
6. Total Benefits from Pension, Annuity, IRA Distributions and Railroad Retirement Tier 2 6.
7. Interest and Dividend Income 7.
8. Gain or Loss on the Sale or Exchange of Property. If a loss, fill in this oval. 8.
9. Net Rental Income or Loss If a loss, fill in this oval. 9.
10. Net Business Income or Loss If a loss, fill in this oval. 10.
- Other Income.
- 11a. Salaries, wages, bonuses, commissions, and estate and trust income. 11a.
- 11b. Gambling and Lottery winnings, including PA Lottery winnings, prize winnings and the value of other prizes 11b.
- 11c. Value of inheritances, alimony and spousal support. 11c.
- 11d. Cash public assistance/relief. Unemployment compensation and workers' compensation, except Section 306(c) benefits. 11d.
- 11e. Gross amount of loss of time insurance benefits and disability insurance benefits, and life insurance benefits, except the first \$5,000 of total death benefit payments. 11e.
- 11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household. 11f.
- 11g. Miscellaneous income and annualized income amount. 11g.
12. TOTAL INCOME. Add only the positive income amounts from Lines 4 through 11g. See Page 3 for income limitations. Enter this amount on line 22. 12.

IMPORTANT: You must submit proof of the income you reported – See the instructions on Pages 6 and 7.



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PA-1000 2017 05-17 (FI)

Your Social Security Number

Your Name: _____

PROPERTY OWNERS ONLY13. Total 2017 property tax. Submit copies of receipted tax bills. 13. 14. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: () Compare this amount to line 13 and enter the lesser amount to the right. 14. **RENTERS ONLY**15. Total 2017 rent paid. Submit PA Rent Certificate and/or rent receipts 15. 16. Multiply Line 15 by 20 percent (0.20) 16. 17. Rent Rebate. Enter the maximum rebate amount from Table B for your income level here: () Compare this amount to line 16 and enter the lesser amount to the right. 17. **OWNER – RENTER ONLY**18. Property Tax/Rent Rebate. Enter the maximum rebate amount from Table A for your income level here: () Compare this amount to the sum of Lines 14 and 17 and enter the lesser amount to the right. 18.

DIRECT DEPOSIT. Banking rules do not permit direct deposits to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 19, 20 and 21. The department will mail you a paper check. If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete Lines 19, 20 and 21.

19. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: 19. ☐ Checking ☐ Savings20. Routing number. Enter in boxes to the right. 20. 21. Account number. Enter in boxes to the right. 21. 22.

Enter the amount from Line 12 of the claim form on this line and circle the corresponding Maximum Rebate amount for your income level. Owners use Table A and Renters use Table B.

TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,000	\$650	\$ 0 to \$ 8,000	\$650
\$ 8,001 to \$15,000	\$500	\$ 8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300		
\$18,001 to \$35,000	\$250		

D An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year upon conviction. The claimant is also subject to a penalty of 25 percent of the entire amount claimed.

CLAIMANT OATH: I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PACE records, my Social Security Administration records and/or my Department of Human Services records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature	Date	Witnesses' Signatures: If the claimant cannot sign, but only makes a mark.	
		1.	
Spouse's Signature	Date		
		2.	
PREPARER: I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete.		Name of claimant's power of attorney or nearest relative. Please print.	
Preparer's Signature, if other than the claimant	Date	Telephone number of claimant's power of attorney or nearest relative.	
Preparer's Name. Please print.		Home address of claimant's power of attorney or nearest relative. Please print.	
Preparer's telephone number		City or Post Office	State ZIP Code

Claim filing deadline – June 30, 2018

You can call 1-888-728-2937 after May 1 to verify the status of your claim.



1705110052

1705110052

2018 Real Estate Tax Installment Plan Application

NEW APPLICANTS ONLY. 2017 Program Participants Do Not Need to File this Application.

Primary Address

Real Estate Tax Account Number

 - -

Print Applicant's Name

Applicant's Social Security Number

 - -

Applicant's Birth Date

 - -

**Senior Citizens
Must Provide
Proof of Age**

Print Spouse's Name

Spouse's Social Security Number

 - -

Spouse's Birth Date

 - -

Number of Household Members

Household Income. Senior Citizens do not need to complete this section.

- | | | | | | | |
|--|----------------------|---|----------------------|---|---|---|
| 1. Total 2017 Gross Social Security and Supplemental Security Income.....1. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 2. Total 2017 Gross Pensions, Annuities, Veterans' & Railroad Retirement Benefits,
and taxable portion of Individual Retirement Accounts (IRAs).....2. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 3. Total 2017 Salary, Wages, Income from Self-Employment and Partnership Income
(Do not subtract losses).....3. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 4. Total 2017 Interest, Dividends, Capital Gains, Prizes (Do not subtract losses).....4. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 5. Total 2017 Net Rental Income and Net Business Income (Do not include rent you pay;
do not subtract rental or business losses from your total income).....5. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 6. Total 2017 Other Income (Cash Public Assistance, Unemployment and Workers'
Compensation, Alimony, Support Money, Gifts that are regular and periodic).....6. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |
| 7. TOTAL HOUSEHOLD INCOME (Add Lines 1 through 6).....7. | <input type="text"/> | , | <input type="text"/> | . | 0 | 0 |

Under penalties of perjury, as set forth in 18 PA C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature _____ Date _____ Phone # _____

Preparer Signature _____ Date _____ Phone # _____

MAIL TO: PHILADELPHIA DEPARTMENT OF REVENUE
P.O. BOX 53190
PHILADELPHIA, PA 19105
QUESTIONS: 215-686-6442 E-MAIL revenue@phila.gov

Rev. 09-01-2017

REVENUE DEPARTMENT USE ONLY

REASON FOR REJECTION

- | | | | | |
|-----------------------------------|-----------------------------------|--|---------------------------------|--|
| <input type="checkbox"/> APPROVED | <input type="checkbox"/> REJECTED | <input type="checkbox"/> Incomplete or Invalid Application | <input type="checkbox"/> Income | <input type="checkbox"/> 2018 Tax Paid in Full |
| | | <input type="checkbox"/> Off-site Mailing Address | <input type="checkbox"/> Other | <input type="checkbox"/> Multiple Property Owner |

Real Estate Tax Installment Application Instructions

Do not mail with your Real Estate Tax Bill

Where to file - Sign the application and mail to: City of Philadelphia
Department of Revenue
P.O. Box 53190
Philadelphia, PA 19105

This application must be filed by **March 31, 2018**.

This installment plan is only for your primary residence.

NOTE: Any changes to the deed for the property under this plan will automatically terminate your eligibility for this program.

To ensure efficient processing, print your numbers legibly.

If you are newly accepted into this plan, you will receive a coupon book for making monthly installment payments. This book will be mailed by May 1, 2018 and the first payment is due by May 15, 2018.

You will be notified in writing if this application is rejected.

If you comply with the terms of this installment plan, all additions will be waived. If any monthly payment is not paid when due, you may be removed from the plan and all taxes and additions will be due at that time.

The Department of Revenue may at any time ask you to provide proof of income.

If you are accepted into this program, you do not have to re-apply next year. You will automatically receive a 12 payment coupon book in December 2018 for the 2019 Real Estate Tax.

Area Median Income Guidelines	
Household Members	Maximum Household Income
1	\$29,150
2	\$33,350
3	\$37,450
4	\$41,600
5	\$44,950
6	\$48,300
7	\$51,600
8	\$54,950

If the income from the total members of your household is lower than the corresponding income limit, you are eligible for this plan. If it is greater, you are not eligible. The following does not have to be reported:

1. Medicare benefits.
2. Food stamps or other similar relief supplied by a government agency.
3. Any property tax or rent rebate received in 2017.
4. The value of property received by inheritances.
5. The amount of any damages received, whether by civil suit or settlement agreement, on account of personal injuries or sickness.
6. Life insurance benefits and other insurance proceeds.
7. Overtime.
8. Backpay; severance pay; bonuses, tuition reimbursements; loan dispersals; federal or state income tax refund; lump sum payment of benefits.
9. Supplemental Nutrition Access Program (SNAP) or any other form of surplus food or other relief in kind supplied by a governmental agency.

Senior Citizen or Low Income Taxpayers

To be a senior citizen you must be at least 65 years old during 2018, or have a spouse living in the household who will be at least 65 years old during 2018. Proof of age must be provided.

Do not send original documents as proof of age; only photocopies will be accepted.

To be a low income taxpayer you must have annual income up to and including 50% of area median income. See chart above.

2018 Solicitud para el Plan de Pago en Cuotas del Impuesto sobre Bienes Inmuebles
NUEVOS SOLICITANTES EXCLUSIVAMENTE. Los participantes del programa 2016 no necesitan presentar esta solicitud.

Dirección principal

Número de cuenta del impuesto sobre bienes inmuebles

 - -

Nombre del solicitante en letra de imprenta

Número de Seguro Social del solicitante

Nacimiento del solicitante

 - -
 - -

**Personas de tercera edad
deben proporcionar
constancia de edad**

Nombre del cónyuge - letra

Número del seguro social del cónyuge

Nacimiento del cónyuge

Cantidad de miembros del grupo familiar

 - -
 - -

Ingreso familiar. Las personas de la tercera edad no necesitan completar esta sección.

- | | | | | |
|---|----------------------|---|----------------------|-----|
| 1. Ingreso total bruto del Seguro Social y de la Seguridad de Ingreso Suplementario en 2017.....1. | <input type="text"/> | , | <input type="text"/> | .00 |
| 2. Total bruto de pensiones, anualidades, beneficios de retiro de veteranos y ferroviarios en 2017, y porción imponible de cuentas de retiro individual (Individual Retirement Accounts, IRA).....2. | <input type="text"/> | , | <input type="text"/> | .00 |
| 3. Total de salarios, sueldos, ingresos por trabajo por cuenta propia e ingresos de sociedad en 2017 (no reste las pérdidas).....3. | <input type="text"/> | , | <input type="text"/> | .00 |
| 4. Total de intereses, dividendos, ganancias de capital, premios en 2017 (no reste las pérdidas).....4. | <input type="text"/> | , | <input type="text"/> | .00 |
| 5. Total de ingresos netos por alquileres e ingresos netos por negocios en 2017 (no incluya el alquiler que usted paga; no reste de los ingresos totales las pérdidas por alquiler o por negocios).....5. | <input type="text"/> | , | <input type="text"/> | .00 |
| 6. Total de otros ingresos en 2017 (asistencia económica gubernamental en efectivo, indemnización por empleo, pensión alimenticia, asistencia económica, donaciones regulares y periódicas).....6. | <input type="text"/> | , | <input type="text"/> | .00 |
| 7. TOTAL DE INGRESO FAMILIAR (Sume desde la línea 1 a 6).....7. | <input type="text"/> | , | <input type="text"/> | .00 |

Bajo pena de perjurio, en virtud de 18 PA C.S. §§ 4902-4903 y sus modificaciones, declaro que he revisado esta declaración y los estados y cuadros que la acompañan y, a mi leal saber y entender, son verdaderos e íntegros.

Firma del contribuyente _____ Fecha _____ N° telefónico _____

Firma del asesor _____ Fecha _____ N° telefónico _____

ENVIAR POR CORREO A: PHILADELPHIA DEPARTMENT OF REVENUE

P.O. BOX 53190

PHILADELPHIA, PA 19105

PREGUNTAS: 215-686-6442 CORREO ELECTRÓNICO revenue@phila.gov

Rev. 09-01-2017

PARA USO EXCLUSIVO DEL DEPARTAMENTO DE INGRESOS

MOTIVO DEL RECHAZO

- | | | | | |
|-----------------------------------|------------------------------------|--|----------------------------------|--|
| <input type="checkbox"/> APROBADO | <input type="checkbox"/> RECHAZADO | <input type="checkbox"/> Solicitud incompleta o inválida | <input type="checkbox"/> Ingreso | <input type="checkbox"/> 2018 Pago total, impuesto |
| | | <input type="checkbox"/> Dirección postal incorrecta | <input type="checkbox"/> Otros | <input type="checkbox"/> Propietario, varios inmuebles |

Instrucciones para solicitar el Plan de Pago en Cuotas del Impuesto sobre Bienes Inmuebles

No envíe por correo la factura del impuesto sobre los bienes inmuebles

Dónde presentar - Firme la solicitud y envíela por correo a: City of Philadelphia
Department of Revenue
P.O. Box 53190
Philadelphia, PA 19105

Esta solicitud se debe presentar hasta **el 31 de marzo de 2018**.

Este plan de pago en cuotas solo aplica para su residencia principal.

NOTA: Cualquier cambio que se haga a la escritura de la propiedad durante la vigencia de este plan automáticamente lo descalificará para este programa.

Para que el proceso sea eficiente, escriba los números en letra de imprenta legible.

Al ingresar al plan por primera vez, recibirá una libreta de cupones para hacer sus pagos mensuales. Recibirá esta libreta por correo el 1 de mayo de 2018 y el primer pago vence el 15 de mayo de 2018.

Se le avisará por escrito el rechazo de esta solicitud.

Si cumple con los términos de este plan de cuotas, se le exonerará cualquier agregado. Si a su vencimiento no hace efectivo un pago mensual, se le sacará del plan y todos los impuestos y agregados vencerán en ese momento.

En cualquier momento, el Departamento de Ingresos puede solicitarle un comprobante de ingresos.

Si se le acepta en este programa, no necesita volver a postularse el próximo año. Recibirá, de forma automática, una libreta de cupones para los 12 pagos del Impuesto sobre Bienes Inmuebles de 2019 en diciembre de 2018.

Pautas para ingreso promedio del área	
Miembros del grupo familiar	Ingreso familiar máximo
1	\$29,150
2	\$33,350
3	\$37,450
4	\$41,600
5	\$44,950
6	\$48,300
7	\$51,600
8	\$54,950

Si el ingreso de todos los miembros del grupo familiar son inferiores al límite de ingresos correspondiente, usted califica para el plan. Si es mayor, usted no califica. No debe informar lo siguiente:

1. Beneficios Medicare.
2. Cupones de alimentos u otro recurso similar provisto por una dependencia gubernamental.
3. Cualquier reembolso del impuesto a la propiedad o de la renta que haya recibido en 2016.
4. El valor de propiedades que recibió por herencia.
5. Los daños derivados de acciones civiles o acuerdos por lesiones personales o enfermedad.
6. Beneficios por seguro de vida y otros importes recibidos de seguros.
7. Horas extra.
8. Pagos retroactivos, indemnizaciones por despido, bonos, reembolsos de matrícula, dispersiones del crédito, devolución de impuesto a las ganancias federal o estatal, pago total de beneficios.
9. Programa Especial de Nutrición Suplementaria (Supplemental Nutrition Access Program, SNAP) u otra forma de complemento alimentario o ayuda en especie que brinde un organismo gubernamental.

Personas de la tercera edad o contribuyentes de bajos ingresos

Para que se le considere una persona de la tercera edad, debe tener como mínimo 65 años durante 2018, o tener un cónyuge con quien conviva en el hogar, que tenga como mínimo 65 años durante 2018. Debe presentar constancia que acredite su edad.

No envíe documentos originales como constancia de su edad, solo se aceptan fotocopias.

Para que se le considere contribuyente de bajos ingresos, sus ingresos anuales no deben superar el 50% del ingreso promedio del área. Vea el cuadro anterior.



FINANCIAL ELIGIBILITY FOR OWNER-OCCUPIED PAYMENT AGREEMENTS

Household Size	Individualize Financial Assessment: Tier 1 [†]	Tier 2*	Tier 3*	Tier 4* [†]	Financial Incapacity: Tier 4 + Mitigating Factor/At-Risk [‡]	Financial Incapacity: Tier 4 + Extremely Low Income [‡]
1	\$3,399+	\$2,428–\$3,398	\$1,457–\$2,427	\$729–\$1,456	\$729–\$1,456	\$0–\$728
2	\$3,884+	\$2,775–\$3,883	\$1,665–\$2,774	\$833–\$1,664	\$833–\$1,664	\$0–832
3	\$4,369+	\$3,121–\$4,368	\$1,873–\$3,120	\$937–\$1,872	\$937–\$1,872	\$0–\$936
4	\$4,855+	\$3,468–\$4,854	\$2,081–\$3,467	\$1,041–\$2,080	\$1,041–\$2,080	\$0–1,040
5	\$5,243+	\$3,745–\$5,242	\$2,248–\$3,744	\$1,124–\$2,247	\$1,124–\$2,247	\$0–\$1,123
6	\$5,631+	\$4,023–\$5,630	\$2,414–\$4,022	\$1,207–\$2,413	\$1,207–\$2,413	\$0–\$1,206
7	\$6,020+	\$4,300–\$6,019	\$2,581–\$4,299	\$1,291–\$2,580	\$1,291–\$2,580	\$0–\$1,290
8	\$6,408+	\$4,577–\$6,407	\$2,747–\$4,576	\$1,374–\$2,746	\$1,374–\$2,746	\$0–\$1,373
Future Years' Taxes Added to Agreement?	Yes	No	No	Yes	Yes	Yes
Monthly Payment	Individualized based on ability to pay	10% of income	8% of income	5% of income	\$0	\$0

*Any taxpayer, not just those who are Tier 1, may apply for an Individualized Financial Assessment (i.e., Option 2), which may result in a lower payment than a payment based on income

†Taxpayers with any Tier 4 agreement or an agreement based on an Individualized Financial Assessment will automatically have future years' taxes added to their agreements on April 1st of each subsequent year.

‡Taxpayers who have made a showing of Financial Incapacity by either being Extremely Low Income or At-Risk (i.e., Tier 4+ having a disability or elderly) will receive a payment agreement with \$0 monthly payment.

* * *

Owner Occupied Payment Agreement (OOPA)

Application and Worksheets

The OOPA program allows people who own and live in their home to make affordable monthly payments on property taxes that are past due. There is **no down payment required** and your monthly payments will be based off a percentage of your monthly income,.

Everyone must complete pages 1-3 of this application. We will let you know if you need to fill out any of the application supplements .

YES ☐ NO ☐ Do you live in the property?



If you answered **no** to this question, you do not qualify for OOPA. The OOPA program is only for people who own and live in their home. You may still qualify for a Standard Payment Agreement. Visit www.phila.gov/revenue for more details.

1 Applicant Information

Applicant Name

Property Address

OPA Account Number

Mailing Address

Birth Date

Phone

Email Address

How many people live in your household?



Section 1 - Document Check List

Ownership and ID (provide one):

- Photo ID issued by the U.S. Federal Government, Commonwealth of Pennsylvania or City of Philadelphia

Residency (provide two showing current address)

- Utility Bills (PECO, PGW, PWD), or
- Photo ID issued by the U.S. Federal Government, Commonwealth of Pennsylvania or City of Philadelphia, or
- Social Security (SSA, SSDI, SSI) award letters

2 Additional Application Information

Please answer yes or no to the following questions. You may need to provide more information based on your answers.

YES ☐ NO ☐ Is your name on the deed of your home?

YES ☐ NO ☐ Is your name on the property tax bill?



If you answered **no** to any of these questions, you must complete the **Tangled Title Supplement**.

What is a tangled title? A tangled title is when you have an ownership interest in a home, but are not named on the deed. For example you may reside in the home of a deceased homeowner or you may be in a rent to own lease. If you are unsure if you have a tangled title, ask a Revenue representative or a housing counselor.

YES ☐ NO ☐ Do you have a permanent disability?

YES ☐ NO ☐ Are you a widow or widower?

If you answered **yes** to any of these questions, please provide additional documents:



Disability (need one)

- SSDI/VA/Black Lung award letter, or
- Physicians Statement proving disability, use the **Disability Supplement**



Widowhood

- Copy of death certificate of spouse

Continue to next page...



Owner Occupied Payment Agreement (OOPA) Application and Worksheet



3 A. Household Income - All applicants

Please use the worksheet below and enter the total household income:

INCOME SOURCE	APPLICANT	SPOUSE	HOUSEHOLD MEMBERS	TOTAL
Social Security Benefits (include SSI, SSD, etc.)				
Take-Home (net) Pay				
Pension				
Unemployment Compensation				
Worker's Compensation				
Net Self-Employment Income				
Net Rental Income				
Other				
Other				
TOTALS				\$

✓ Section 3 - Document Check List

You will need to provide proof of income. Please provide all that apply to you.

- Pay stubs from current employer
- W-2 or state/federal tax return
- Social Security (SSA, SSDI, SSI) award letters
- Pension statements
- Unemployment/Workers compensation statements or award letters
- Other documentation as needed

3 B. Household Income - Applicants with no income to report

☐ Check this box if you have no monthly income.

✓ You must complete the Zero Income Supplement.

Continue to next page...



Owner Occupied Payment Agreement (OOPA) Application and Worksheet



4 How should we calculate your monthly payment?

- ☐ **Monthly payment based on a percentage of your income.** This is usually the most affordable option and no additional documents are required.
- ☐ **Monthly payment based on an individualized review of your income and expenses.** This option requires that you disclose information on your monthly expenses in addition to your monthly income. We reserve the right to disallow expenses that are not reasonable and necessary.
- ☒ **You must complete Section 3A on page 2, and the Monthly Expenses Supplement.** Please provide documentation verifying each expense.

5 Should we contact anyone else about this application?

- ☐ Check here if you are working with someone to complete this application. If checked, please provide their name and contact information:

- ☐ No. I am not working with anyone.

6 Signature

- ☐ Yes! I have attached two documents to prove residency and proof of all income, as well as any other necessary documents to this application.

This application will also be used to determine your eligibility for the Homestead Exemption, a program that can save you up to \$419 on your property taxes.

I declare that I have examined all the information on this form, and on any accompanying statements or forms, and it is true and correct to the best of my knowledge, information and belief.

Applicant Signature

Date

Applicant printed name



Email Completed forms to: **revenue.payment.agreement@phila.gov**

or mail:

City of Philadelphia
Department of Revenue, Taxpayer Services
P.O. Box 53250
Philadelphia, PA 19101

or in person:

Municipal Services Building
Department of Revenue
Taxpayer Services
1401 John F. Kennedy Blvd—Concourse
Philadelphia, PA 19102

Hope Plaza
N. 22nd & W. Somerset St.
Philadelphia, PA 19132

Northeast Municipal Services Center
7522 Castor Ave.
Philadelphia, PA 19152

Owner Occupied Payment Agreement (OOPA) Tangled Title Supplement



You should complete this form if your name is not on the deed to the home you live in, but you have a legal interest in the property.

You must submit supporting documentation with this form. Please see the other side of this sheet for more details.

Affirmation of ownership interest

I, _____, hereby make the following statements of fact subject to the penalties of 18 Pa.C.S. § 4909 relating to unsworn falsification to authorities, that to the best of my knowledge, information, and belief:

1. I currently reside at _____, Philadelphia, Pennsylvania ("the property").
2. 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.
3. I have an ownership interest in the property because (check any that apply):

☐

I inherited the property from (name of previous property owner):

Their relationship to me is:

I inherited the property in this month and year
(usually when the owner on the current deed died):

☐

I purchased the property from (name of previous property owner):

This purchase was through a rent-to-own agreement in this month and year:

☐

I have some other ownership claim which I describe further here:

Signature

- ☐ I intend to take all reasonable efforts to obtain a deed to the property within the next 3 years.
- ☐ I have attached supporting documentation (see the other side of this form for more information)

I declare that I have examined all the information on this form, and on any accompanying statements or forms, and it is true and correct to the best of my knowledge, information and belief.

Signature _____

Date _____

Attach completed form and documentation to your OOPA Application

Contact (215) 686-6442 with questions about this form.

Owner Occupied Payment Agreement (OOPA) Tangled Title Supplement—Required Documentation

Document Check List

If your name is not on the deed to your property but you believe that you have an ownership interest in the property, you must submit one of the pieces of documentation listed below.

You can submit multiple documents from the list below to show your ownership interest in the property. For example, if your mother entered into a rent-to-own agreement with the property owner and your mother has passed way, you can provide documentation proving the rent-to-own agreement) and documentation proving your relationship with your mother.

- ☐ Proof showing that you lived in the property at least 14 years ago.

If you were the owner listed on the deed but a fraudulent deed was recorded taking title out of your name:

- A police report that you have filed for the fraudulent deed ("property theft"), or
- Proof of court action (e.g., a "complaint") that has been filed in court to get rid of the fraudulent deed.

- ☐ If your relative was the owner listed on the deed (the "original owner") but a fraudulent deed was recorded taking title out of the original owner's name:

- The deed where the original owner got title AND the death certificate of the original owner AND documentation from one of the categories listed below (numbers 4 through 10) showing your connection to the original owner, or
- A police report that you have filed for the fraudulent deed ("property theft") AND documentation from one of the categories listed below (numbers 4 through 10) showing your connection to the original owner, or
- Proof of court action (e.g., a "complaint") that has been filed in court to get rid of the fraudulent deed.

- ☐ A deed that puts title into your name that is notarized, but which has not been recorded at the Recorder of Deeds.

- ☐ A divorce decree, or other family court order, that gives you title to the property.

- ☐ Letters Testamentary or Letters of Administration that name you as the executor/administrator of the property owner's estate – either a certified copy or a copy with the Register of Wills' seal on it.

The property owner's death certificate AND a

- ☐ marriage certificate that shows that you and the property owner were married – either certified copies or copies with the Pennsylvania Department of Health's seal on it.

- ☐ The property owner's death certificate AND your birth certificate that lists the property owner as your mother or father – either certified copies or copies with the Pennsylvania Department of Health's seal on it.

The property owner's will that leaves the property to you AND the property owner's death certificate (the death certificate must be either a certified copy or a copy with the Pennsylvania Department of Health's seal on it). If the property owner's will leaves the property to someone else, and that other person then left a will leaving the property to you, you should provide wills and death certificates for both people.

- ☐ A rent-to-own agreement (AKA lease/purchase agreement or installment land contract) signed by the property owner AND documentation showing that you have made payments to the property owner in at least 3 different months.

- ☐ A letter from an attorney who is helping you get title to the property – The letter should be on the law firm's letterhead; explain the facts and your legal claim to the property; state that the attorney is representing you to help you obtain title; state that the attorney will notify the City if he/she stops representing you; and include the attorney's Pennsylvania attorney identification number.

- ☐ A letter from a legal services agency that is helping you get title to the property – The letter should be on the agency's letterhead; explain the facts and your legal claim to the property; state that the agency is looking for an attorney to help you obtain title; state that the agency will notify the City if it is not able to find an attorney to help you; and include the Pennsylvania attorney identification number for an attorney at the agency.

Owner Occupied Payment Agreement (OOPA) Expenses Supplement



This form is ONLY to be used if you want a payment agreement based on a comparison of your income and expenses.

You must disclose your household income and how you spend your money in a month. We reserve the right to disallow expenses that are not reasonable and necessary. Any extra money in your budget must be paid to property taxes.

1 Applicant Information

Applicant Name _____

OPA Account Number _____

2 Household Expenses

Please use the worksheet below and enter average monthly household expenses:

HOUSING EXPENSES	AMOUNT	LIVING EXPENSES	AMOUNT	LIVING EXPENSES	AMOUNT
First Mortgage		Telephone		Car Loan	
Second Mortgage		Groceries (exclude Food Stamps)		Car Insurance	
Current Year Property Taxes		Clothing		Car Maintenance (oil changes, repairs)	
Homeowner's Insurance		Laundry		Transportation (gas, SEPTA)	
Electric Service		Toiletries and Paper Goods		Child Support / Alimony	
Gas Service		Housing Allowance (People in the home x \$40)		Tithe/Religious Donation (not more than 10% of income)	
Water / Sewer Service		Other Household Goods		Life Insurance	
Oil Service		Medical and Dental Expenses		Other	
Home Maintenance		Medical and Dental Insurance		Other	
Child Support/ Alimony		Prescriptions		Other	
HOUSING SUBTOTAL	\$	LIVING EXPENSES SUBTOTAL	\$	LIVING EXPENSES SUBTOTAL	\$

TOTAL OF ALL EXPENSES

\$

Continue to next page...



Owner Occupied Payment Agreement (OOPA) Expenses Supplement



3 Calculate

Subtract expenses from your income to calculate tax payment amount

A. Total Household Income (from page 2 of OOPA application)

B. Total Household Expenses (from previous page)

—

C. Amount available for monthly Real Estate tax payment

4 Minimum monthly payment

The minimum monthly payment is \$25. If line C is less than \$25, the homeowner should explain how he/she will be able to pay the minimum monthly payment (\$25) if approved for an Owner Occupied Payment Agreement:

5 Signature

☐ I declare that I have examined all the information on this form, and on any accompanying statements or forms, and it is true and correct to the best of my knowledge, information, and belief.

Applicant's Signature

Date

Applicant's Printed Name

OPA Account Number

Attach completed form and documentation to your OOPA Application

Contact (215) 686-6442 with questions about this form.

Owner Occupied Payment Agreement (OOPA) Zero Income Supplement



This form is ONLY to be used if you have no monthly income.

1 Applicant Information

Applicant Name

OPA Account Number

2 Affirmation of Zero Income

I affirm that I have no income at this time. When my income commences, I will immediately notify the City of Philadelphia Department of Revenue.

The information I have provided is true and complete to the best of my knowledge.

Applicant's Signature

Date

Applicant's printed name

! Notice

Section 19-1305 of the Philadelphia Municipal Code states: No person shall intentionally make any false statement when applying to enter into an installment payment agreement. If it is determined that a taxpayer entered into an installment payment agreement on the basis of an intentionally false statement, the agreement shall be null and void.

✓ Attach completed form to your OOPA Application

Contact (215) 686-6442 with questions about this form.

Owner Occupied Payment Agreement (OOPA)**Disability Verification Form -****Physician's Statement of Permanent and Total**

A claimant not covered under the federal Social Security Act or the federal Railroad Retirement Act who is unable to submit proof of permanent and total disability may submit this Physician's Statement. The physician must determine the claimant's status using the same standards used for determining permanent and total disability under the federal Social Security Act or the federal Railroad Retirement Act. CAUTION: If the claimant applied for Social Security disability benefits and the Social Security Administration did not rule in the claimant's favor, the claimant is not eligible for an OOPA based on a disability, but may meet income eligibility limits.

Do not submit medical records unless requested by the Philadelphia Department of Revenue.

Confidentiality Statement. All information on this Physician's Statement and claim form is confidential. The department shall only use this information for the purposes of determining the claimant's eligibility for an Owner Occupied Payment Agreement.

1 Applicant Information

Applicant Name

OPA Account Number

2 Physician's Certification

I certify the claimant named above is my patient and is permanently and totally disabled under the standards that the federal Social Security Act or the federal Railroad Retirement Act requires for determining permanent and total disability. Upon request from the Philadelphia Department of Revenue, I will provide the medical reports or records indicating diagnosis and prognosis of the claimant's condition, including signs, symptoms and laboratory findings, if applicable or appropriate.

Physician's Signature

Date

3 Description of Disability

Describe the Claimant's Permanent and Total Disability. Briefly describe the reason(s) the above-named claimant is totally and permanently disabled.

4 Physician Identification Information

Name

National Provider Identifier

Business name, if applicable

Address

City

State

Zip code

Office email address

Office telephone

✓ Attach completed form to your OOPA Application

Contact (215) 686-6442 with questions about this form.

* * *



CITY OF PHILADELPHIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION

Please complete and return this form to the Department of Revenue by Sept. 13, 2018 .

BASIC INFORMATION

1. Owner Name 1: _____
2. Owner Name 2: _____
3. Property Address: _____
4. OPA Account Number: _____
5. Mailing Address: _____
6. Phone: _____
7. Email: _____

HOMESTEAD INFORMATION

8. Is this Property your primary residence?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9. Do you claim anywhere else as your primary residence?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly?	<input type="checkbox"/> Yes If yes, what % _____	<input type="checkbox"/> No
11. Is part of the property used as a business or rental property?	<input type="checkbox"/> Yes If yes, what % _____	<input type="checkbox"/> No

I hereby certify that all the above information is true and correct.

Signature: _____

Date: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

Mail completed applications to:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

REAL ESTATE TAX RELIEF - HOMESTEAD EXEMPTION APPLICATION

ABOUT THE HOMESTEAD EXEMPTION

Apply for the Philadelphia Homestead Real Estate Tax Exemption to save money on your real estate taxes. **A person must simply own the property and live in it as their primary residence. There are no other requirements.**

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. Please submit your application by September 13, 2018 to receive a Homestead Credit on your 2019 Real Estate Taxes.

HOMESTEAD APPLICATION INSTRUCTIONS

Questions 1 & 2: Fill in your name and the name of other owners, such as a co-owner of the property. The application must be signed by an owner for whom the property is his or her primary residence. If the property has more than one owner, signatures of additional owners are not required. Question 3: Fill in/confirm the address of the property for which you are seeking exclusion.

Question 4: The account number for which you are seeking a Homestead Exemption. You can find it on your real estate tax bill or online at www.phila.gov/opa.

Question 5: If your mailing address differs from the address of the property for which you are seeking a Homestead Exemption, fill in your mailing address.

Questions 6 & 7: List email and phone numbers.

Question 8: Only a primary residence of an owner of the property may receive the Homestead Exemption. This is where you intend to reside permanently until you move to another home. You may be asked to provide proof that this property is your primary residence, such as your driver's license, your voter registration card, or your personal federal income tax form.

Question 9: Do you have another residence which you claim as your primary residence? For instance, do you claim another state as your primary residence, or another county in Pennsylvania? The Homestead Exemption can only be claimed once, for a place of primary residence. You may not claim this property as your primary residence if you claim another property as a primary residence or if you receive a Homestead tax abatement or other homestead benefit from any other county or state.

Question 10: If you live in a unit of a cooperative and you pay all or a portion of your real property taxes jointly through a management agent or association, rather than paying your taxes separately from other units, check yes. If you answered yes, please indicate your proportionate share of ownership. You may be asked to provide a contact to confirm this information.

Question 11: Check yes if the property for which you are seeking a Homestead Exemption is used for other purposes, such as a business or rental property. For example, do you claim part of your home as a home office or deduct expenses for the business use of your home on your state or federal tax? If you answered yes, please indicate what percentage of the property is used as business or rental property.

CHANGE IN USE

If your property is approved as homestead and the use changes so that the property no longer qualifies for the Homestead Exemption, you must notify the Revenue Department (DOR) within 45 days of the change in use. If the use of your property changes and you are not sure if it still qualifies for the Homestead Exemption, you should contact the DOR.

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 assessor of a change in use which no longer qualifies as 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. This 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 this application, the applicant is affirming or swearing that all information contained in the application is true and correct.

Mail completed application to:

**City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115**

For questions on the Homestead, please visit www.phila.gov or call 215-686-9200.



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/opa.



CITY OF PHILADELPHIA

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: _____



CITY OF PHILADELPHIA CIUDAD DE FILADELFIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION EXENCIÓN IMPOSITIVA PARA VIVIENDAS FAMILIARES - AYUDA EN IMPUESTOS DE BIENES RAÍCES

Please complete and return this form to the Department of Revenue by Sept. 13, 2018.

Completar y devolver este formulario al Departamento de Ingresos (Department of Revenue) antes del 13 de septiembre de 2018.

BASIC INFORMATION/INFORMACIÓN BÁSICA

- Owner Name 1/Nombre del propietario 1: _____
- Owner Name 2/Nombre del propietario 2: _____
- Property Address/Dirección de la propiedad: _____
- OPA Account Number/Número de cuenta de la OPA: _____
- Mailing Address/Dirección postal: _____
- Phone/Teléfono: _____
- Email/Correo electrónico: _____

HOMESTEAD INFORMATION/INFORMACIÓN DE LA VIVIENDA

8. Is this Property your primary residence? ¿Esta propiedad es su residencia principal?	<input type="checkbox"/> Yes/Sí	<input type="checkbox"/> No/No
9. Do you claim anywhere else as your primary residence? ¿Su residencia principal es en otro lugar?	<input type="checkbox"/> Yes/Sí	<input type="checkbox"/> No/No
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? ¿Esta residencia es parte de una cooperativa en donde alguno de los impuestos o todos se pagan de manera conjunta?	<input type="checkbox"/> Yes/Sí If yes, what % ____ En caso afirmativo, ¿qué %? ____	<input type="checkbox"/> No/No
11. Is your property used for something other than your primary residence, such as a business or rental property? ¿Su propiedad se usa para otra actividad que no sea residencia principal, como por ejemplo, para una actividad comercial o de alquiler?	<input type="checkbox"/> Yes/Sí If yes, what % ____ En caso afirmativo, ¿qué %? ____	<input type="checkbox"/> No/No

I hereby certify that all the above information is true and correct.

Por la presente certifico que toda la información anterior es verdadera y correcta.

Signature/Firma: _____

Date/Fecha: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

Al firmar esta solicitud afirmo que soy el dueño de la propiedad indicada arriba. Certifico que toda la información anterior es verdadera y correcta. Cualquier persona que, a sabiendas, presente una solicitud que sea falsa en cualquier cuestión material, estará sujeta al pago de los impuestos adeudados, más los intereses y las penalidades, y estará sujeta a un proceso por delito menor de tercer grado y a una multa de \$2,500.

Mail completed application to/Envíe la solicitud completa por correo a:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

REDUCCIÓN DE IMPUESTO DE BIENES RAÍCES - SOLICITUD DE EXENCIÓN IMPOSITIVA PARA VIVIENDAS FAMILIARES

ACERCA DE LA EXENCIÓN PARA VIVIENDAS FAMILIARES

Solicite la exención impositiva para viviendas de Filadelfia a fin de ahorrar dinero en sus impuestos de bienes raíces. **Solo se requiere que la persona sea dueña de la propiedad y sea su residencia principal. No existen otros requisitos.**

Con la exención impositiva para viviendas familiares, la valuación fiscal de cada residencia familiar que reúna los requisitos se reducirá por el monto de dicha exención antes de que se compute el impuesto sobre bienes inmuebles. Envíe su solicitud antes del 13 de septiembre de 2018 para recibir un crédito sobre su vivienda en los impuestos de bienes raíces de 2019.

INSTRUCCIONES PARA SOLICITAR LA EXENCIÓN SOBRE SU VIVIENDA

Preguntas 1 y 2: Complete su nombre y el nombre de otros propietarios, como por ejemplo un copropietario de la vivienda. La solicitud tendrá que llevar la firma de un propietario para el cual la propiedad sea la residencia principal. Si la propiedad tiene más de un propietario, no son necesarias las firmas de los demás dueños. Pregunta 3: Complete/confirme la dirección de la propiedad para la que solicita la exención.

Pregunta 4: Número de cuenta para la cual solicita la exención sobre su vivienda. Puede encontrarlo en su factura de impuesto de bienes raíces o por internet en www.phila.gov/opa. Pregunta 5: Si su dirección postal es diferente a la dirección de la propiedad para la que está solicitando la exención, complete su dirección postal.

Preguntas 6 y 7: Ingrese correo electrónico y números de teléfono.

Pregunta 8: Solo la residencia principal de un propietario puede recibir la exención. Es el lugar donde tiene la intención de vivir de manera permanente hasta que se mude a otra casa. Se le puede solicitar una prueba de que esta propiedad es su residencia principal, como por ejemplo su licencia de conducir, su tarjeta de registro de votante o su formulario de impuesto federal a los ingresos personales.

Pregunta 9: ¿Tiene otra residencia que usted declara como su residencia principal? Por ejemplo, ¿tiene residencia principal en otro estado o en otro condado de Pensilvania? La exención impositiva para viviendas solo puede solicitarse una vez, para un lugar que sea su residencia principal. No puede declarar que esta propiedad es su residencia principal si declara que otra propiedad es su residencia principal o si usted recibe una reducción impositiva en la vivienda u otro beneficio sobre la vivienda de otro condado o estado.

Pregunta 10: Si vive en una unidad en una cooperativa y paga la totalidad o una parte de los impuestos de bienes raíces de manera conjunta a través de un agente o una asociación administrativa, en lugar de pagar sus impuestos de manera separada de las otras unidades, marque "sí". Si respondió que sí, indique su parte proporcional de propiedad. Es posible que se le pida un contacto para confirmar esta información.

Pregunta 11: Marque "sí" en caso de que la propiedad para la que está solicitando la exención se utilice para otros propósitos, como para una actividad comercial o de alquiler. Por ejemplo, ¿declara que una parte de su vivienda funciona como oficina o deduce los gastos por el uso comercial de su vivienda en sus impuestos estatales o federales? Si respondió que sí, indique qué porcentaje de la propiedad se utiliza con fines comerciales o de alquiler.

CAMBIO EN EL USO

Si se aprueba que su propiedad es una vivienda familiar y cambia el uso de manera tal que la propiedad ya no califica para la exención impositiva, debe notificar al Departamento de Ingresos (DOR, por sus siglas en inglés) dentro de los 45 días del cambio en el uso. En caso de que cambie el uso de su propiedad y usted no esté seguro si sigue calificando para la exención impositiva para viviendas familiares, debe comunicarse con el DOR.

SOLICITUDES FALSAS O FRAUDULENTAS

La Oficina de Valuación de Propiedades (OPA, por sus siglas en inglés) puede seleccionar solicitudes, al azar o de otro modo, para realizar revisiones en busca de información falsa o fraudulenta. Toda persona que presente una solicitud que contenga información falsa o que no avise al tasador sobre un cambio en el uso de la propiedad que implique que ésta ya no califica como vivienda familiar:

- Deberá pagar los impuestos que le hubieran correspondido de no haberse presentado la solicitud falsa, con intereses.
- Deberá pagar una sanción equivalente al 10 % de los impuestos impagos.
- Si se la encuentra culpable de presentar una solicitud falsa, será culpable de un delito menor de tercer grado y se la sentenciará a pagar una multa que no supere los \$2,500. La solicitud tendrá que llevar la firma de un propietario para el cual esta propiedad sea la residencia principal. Si la propiedad tiene más de un propietario, no son necesarias las firmas de los demás dueños. Al firmar esta solicitud, el solicitante afirma o jura que toda la información que se incluye en la solicitud es fiel y correcta.

Envíe la solicitud completa por correo a:

**City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115**

En caso de que tenga preguntas sobre la vivienda familiar, visite www.phila.gov o llame al 215-686-9200.



CIUDAD DE FILADELFA

ACERCA DE LA EXENCIÓN IMPOSITIVA PARA VIVIENDAS FAMILIARES Con la Exención impositiva para viviendas familiares que reúnan los requisitos, la valuación fiscal de cada residencia familiar se reducirá por el monto de dicha exención antes de que se compute el impuesto sobre bienes inmuebles.

En caso de existir un conflicto con la titularidad legal del inmueble, podrá calificar para una exención condicional de 3 años si:

- ha heredado el inmueble donde reside por parte de un pariente fallecido, pero el nombre que figura en la escritura más reciente es el de ese familiar, no el suyo;
- se registró una hipoteca o escritura fraudulenta para su inmueble;
- se celebró un contrato de alquiler con opción de compra en cualquier momento (también conocido como contrato de alquiler con opción de compra al final del acuerdo o contrato de pago a plazos) para comprar el inmueble y ha pagado el precio de este en su totalidad o de manera parcial, pero, no obstante ello, su nombre no figura en la escritura de propiedad.

DOCUMENTACIÓN NECESARIA Para ser beneficiario de la Exención impositiva condicional para viviendas familiares, usted deberá presentar:

1. Una **solicitud en papel que indique que desea ser beneficiario de dicha exención.**
2. Una **declaración jurada completa y firmada para respaldar la solicitud** (ver la página siguiente).
3. **Copias de dos (2) de los siguientes documentos** que muestren su nombre y la dirección del inmueble para el cual solicita una Exención impositiva para viviendas familiares:
 - a. Identificación emitida por el gobierno. Los documentos que se aceptarán son:
 - i. Identificación con foto emitida por el Gobierno Federal de los EE. UU. o la Commonwealth de Pensilvania (incluye la credencial de identificación de votante emitida por el Departamento de Estado).
 - ii. Licencia de conducir de Filadelfia o identificación con foto que no sea una licencia de conducir
 - iii. Pasaporte válido de los EE. UU.
 - iv. Identificación de militar de los EE. UU.: militar en servicio activo y retirado (la identificación de un militar o de un veterano debe indicar que la fecha de vencimiento es indefinida). La identificación de los dependientes de los militares debe indicar una fecha de vencimiento.
 - v. Identificación de empleado con foto emitida por el gobierno federal, por Filadelfia, el condado de Filadelfia o el gobierno municipal de Filadelfia.
 - b. Facturas de servicios: PGW, agua, PECO, o cable de los últimos 6 meses.
 - c. Credencial de registro de votante
 - d. Contrato de alquiler con opción de compra al final del acuerdo o contrato de alquiler con opción de compra en cualquier momento
 - e. Acuerdo de hipoteca

SOLICITUDES FALSAS O FRAUDULENTAS La Oficina de Valuación de Propiedades (OPA, por sus siglas en inglés) puede seleccionar solicitudes, al azar o de otro modo, para realizar revisiones en busca de información falsa o fraudulenta. Toda persona que presente una solicitud que contenga información falsa o que no avise a la OPA sobre un cambio en el uso de la propiedad que implique que esta ya no califica como vivienda familiar:

- Deberá pagar los impuestos que le hubieran correspondido de no haberse presentado la solicitud falsa, con intereses.
- Deberá pagar una sanción equivalente al 10 % de los impuestos impagos.
- Si se la encuentra culpable de presentar una solicitud falsa, será culpable de un delito menor de tercer grado y se la sentenciará a pagar una multa que no supere los \$2,500.

Esta solicitud tendrá que llevar la firma de un propietario para el cual la propiedad sea la residencia principal. Si la propiedad tiene más de un propietario, no son necesarias las firmas de los demás dueños. Al firmar esta solicitud, el solicitante afirma o jura que toda la información que se incluye en la solicitud es fiel y correcta.

Si tiene preguntas sobre la Exención impositiva para viviendas familiares, llame al 215-686-9200 o visite www.phila.gov/opa.



CIUDAD DE FILADELFA

DECLARACIÓN JURADA PARA RESPALDAR UNA SOLICITUD DE EXENCIÓN IMPOSITIVA PARA VIVIENDAS FAMILIARES

Yo, _____, a través de la presente hago las siguientes afirmaciones de hecho y me sujeto a las penalidades impuestas por la sección 18 Pa.C.S. § 4904 vinculadas con la falsificación sin prestar juramento ante las autoridades. Por lo tanto, tales afirmaciones son verdaderas a mi leal saber y entender y conforme a la información que presento abajo:

1. Actualmente resido en _____, Filadelfia, Pensilvania (en adelante, "la vivienda").
2. Ocupo el _____ % de la propiedad como mi residencia. _____ % de la propiedad se utiliza con algún otro fin, lo cual incluye, entre otros, fines comerciales o de alquiler.
3. Compré esta propiedad el: _____.
Mes Día Año
4. He residido en este domicilio durante _____ años y _____ meses. No me he mudado o mantenido ninguna otra residencia principal en otro domicilio durante este período de tiempo.
5. Tengo un interés de titularidad en la vivienda porque (marque la opción que corresponda):
 - (a) _____ Estoy identificado como propietario en la escritura actual del inmueble. **En el caso de los nuevos compradores, deberán adjuntar una copia de la escritura u otra documentación importante de arreglo con esta declaración jurada.**
 - (b) _____ No me encuentro identificado como propietario en la actual escritura del inmueble, pero heredé la vivienda de _____ (NOMBRE), cuyo vínculo conmigo es de _____. Heredé la propiedad en _____ (mes) de _____ (año) (generalmente, cuando el propietario que figura en la escritura falleció).
 - (c) _____ No me encuentro identificado como propietario en la actual escritura del inmueble, pero se la compré a _____ (NOMBRE) a través de un acuerdo de alquiler con opción de compra en cualquier momento en _____ (mes) de _____ (año).
 - (d) _____ Tengo algún otro reclamo de titularidad respecto del inmueble; específicamente:

5. Estoy dispuesto a hacer todos los esfuerzos razonables para obtener una escritura del inmueble.
6. Incluso si mi solicitud de Exención impositiva para viviendas familiares es aprobada para el siguiente año fiscal, comprendo que el incumplimiento en obtener una escritura del inmueble puede provocar la pérdida de dicho beneficio.

Firma: _____

Fecha: _____



CITY OF PHILADELPHIA

房地產稅減免宅地豁免

請於 2015年9月13日之前填妥該表並郵寄至物業評估辦公室。

基本資訊

1. 業主姓名 1: _____
2. 業主姓名 2: _____
3. 物業地址: _____
4. OPA 賬號: _____
5. 郵寄地址: _____
6. 電話: _____
7. 電郵: _____

宅地資訊

8. 該物業是否是您的主要住所？	<input type="checkbox"/> 是	<input type="checkbox"/> 否
9. 是否有聲稱其他地點為主要住所？	<input type="checkbox"/> 是	<input type="checkbox"/> 否
10. 該住所是否為協同部分，共同支付部分或全部稅額？	<input type="checkbox"/> 是 若是，所佔比例為 _____%	<input type="checkbox"/> 否
11. 該物業是否用於主要住所用途之外，例如商業或租賃物業？	<input type="checkbox"/> 是 若是，所佔比例為 _____%	<input type="checkbox"/> 否

本人謹此證明以上所有資訊真實無誤。

簽名：_____ 日期：_____

通過簽署這張申請表，本人聲明，本人是以上所列物業的業主。本人謹此保證以上所有資訊正確。任何有意提交含任何重大虛假事項申請表的人士，須支付應付稅額及利息與罰金，處以三級的輕罪，以及處以高達 2,500 美元的罰款。

將填妥的申請表郵寄至：

**Office of Property Assessment
PO Box 52817
Philadelphia, PA 19115**



CITY OF PHILADELPHIA

房地產稅減免—宅地豁免申請說明

有關宅地豁免

擁有了宅地房地產稅豁免，每座合資格宅地的估定價值將在房地產稅計算前，根據豁免額進行減少。根據最近通過的立法，費城將從 2015 納稅年度開始向費城所有屋主提供 30,000 美元的宅地豁免（金額或有變動）。

請於 2015 年 9 月 13 日之前提交申請表。宅地豁免將從 2016 納稅年度開始向費城的所有屋主提供，2013 納稅年度將無宅地豁免。

宅地申請說明

問題 1 & 2：填寫／確認您及其他業主名字，例如該物業的共同業主。該申請須由該物業的主要業主簽署。若該物業有多個業主，則無須其他業主簽名。

問題 3：填寫／確認您希望豁免的物業的地址。

問題 4：您希望獲取宅地豁免的賬號。您可於房地產稅單或登錄 www.phila.gov 查找。

問題 5：若您的郵寄地址不同於您希望獲取宅地豁免的物業的地址，請填寫您的郵寄地址。

問題 6 & 7：列明電郵及電話號碼。

問題 8：僅該物業的主要居住業主方可獲得宅地豁免。該住所是您搬家前的長期住所。您可能需要提供證據證明該物業是您 的主要住所，例如駕照、選民證或個人聯邦所得稅申報表。

問題 9：您是否聲稱其他住所為您的主要住所？例如，您是否聲稱其他州或賓夕法尼亞州的其他縣作為您的主要住所？一處 主要住所僅能申請一次宅地豁免。若您聲稱其他物業為主要住所或接受任何其他縣或州的宅地稅減免或其他宅地優惠，您可 能無法聲稱該物業為您的主要住所。

問題 10：若您居住在協同單元，並且通過管理機構或社團一併支付全部或部分房地產稅，而不是分別通過其他單位支付您 的稅款，請選擇是。若您的回答是肯定的，請表明您在所有權中所佔比例。您可能需要提供聯繫方式以確認該資訊。

問題 11：若您希望獲取宅地豁免的物業有其他用途，例如商業或租賃物業，請選擇是。例如，您是否聲稱您的部分住宅用 於家庭辦公室或減少您商用住宅州或聯邦稅費用？若您的回答是肯定的，請表明您商業或租賃物業所佔該物業的比例。

更改用途

若您的物業獲得了宅地豁免，一旦更改用途則該物業將不再符合宅地豁免資格，您必須在更改用途的 45 天內告知物業評估 辦公室 (OPA)。若您的物業的用途已更改，而您不確定該業務是否仍符合宅地豁免資格，請聯絡 OPA。

虛假或欺詐申請

OPA 將通過選擇、隨機或其他方式選擇申請表，以審查虛假或欺詐資訊。提交含有虛假資訊的申請，或未告知評估員用途 更改後將不再有宅地豁免資格的任何人士，將：

- 要求支付未進行虛假申請時應付的稅額與利息。
- 要求支付等同於未付稅額 10% 的罰款。
- 若判為提交虛假申請罪，將定罪為三等輕罪，並處以不超過 2,500 美元的罰款。

該申請須由該物業的主要業主簽署。若該物業有多個業主，則無須其他業主簽名。簽署該申請表，即確認或宣誓該申請表所 載的所有資訊真實無誤。

請返還至：

**Office of Property Assessment
PO Box 52817
Philadelphia, PA 19115**

如對宅地有疑問，請瀏覽 www.phila.gov 或致電 215-686-9200



CITY OF PHILADELPHIA

مدينة فيلادلفيا

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION

الإعفاء من الضرائب العقارية - حصانة المساكن

Please complete and return this form to the Department of Revenue by Sept. 13, 2018.

يرجى إكمال هذا النموذج وإعادته إلى قسم الإيرادات بحلول يوم 13 سبتمبر 2017.

BASIC INFORMATION / المعلومات الأساسية/المعلومات الأساسية

1. اسم المالك الأول / Owner Name 1: _____
2. اسم المالك الثاني / Owner Name 2: _____
3. عنوان العقار / Property Address: _____
4. رقم حساب مكتب التقييم العقاري / OPA Account Number: _____
5. عنوان المراسلة / Mailing Address: _____
6. رقم الهاتف / Phone: _____
7. عنوان البريد الإلكتروني / Email: _____

HOMESTEAD INFORMATION / معلومات عن المسكن

<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم	<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم	8. Is this Property your primary residence? هل هذا العقار هو محل إقامتك الأساسي؟
<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم	<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم	9. Do you claim anywhere else as your primary residence? هل لديك مكان آخر كمسكن أساسي؟
<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم If yes, what % _____ إن كانت الإجابة "نعم"، ما هو % _____	<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم If yes, what % _____ إن كانت الإجابة "نعم"، ما هو % _____	10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? هل هذا المسكن جزء من سكن تعاوني حيث يتم دفع بعض أو كل الضرائب معاً؟
<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم If yes, what % _____ إن كانت الإجابة "نعم"، ما هو % _____	<input type="checkbox"/> No / لا <input type="checkbox"/> Yes / نعم If yes, what % _____ إن كانت الإجابة "نعم"، ما هو % _____	11. Is your property used for something other than your primary residence, such as a business or rental property? هل يتم استخدام عقارك لشيء آخر غير مسكنك الأساسي، مثل عقار تجاري أو عقار مؤجر؟

أشهد بموجب هذه الوثيقة أن جميع المعلومات المذكورة أعلاه صحيحة.

I hereby certify that all the above information is true and correct.

التاريخ / Date: _____

التوقيع / Signature: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

من خلال التوقيع على هذا الطلب، أؤكد أنني أنا مالك العقار المذكور أعلاه. أقر بأن جميع المعلومات المذكورة أعلاه صحيحة. يخضع أي شخص يودع عن علم طلباً كاذباً في أي مادة جوهرية لدفع الضرائب المستحقة بالإضافة إلى الفائدة والعقوبة للمقاضاة كجناية من الدرجة الثالثة وبغرامة تصل إلى 2500 دولار.

أرسل الطلب المستوفي بالبريد إلى/ Mail completed application to:

City of Philadelphia
 Department of Revenue
 PO Box 52817
 Philadelphia, PA 19115



CITY OF PHILADELPHIA

طلب الإعفاء من الضرائب العقارية - حصانة المساكن

معلومات عن حصانة المساكن

تقديم طلب للحصول على طلب الإعفاء من الضرائب العقارية من فيلادلفيا لتوفير المال الخاص بضرائبك العقارية. ببساطة، يجب أن يكون الشخص يمتلك العقار ويعيش فيه كمقر إقامة أساسي. لا توجد شروط أخرى.

مع الإعفاء من الضرائب العقارية، يتم تخفيض القيمة المقدرة لكل منزل مؤهل بمقدار الإعفاء قبل احتساب الضريبة العقارية. يرجى تقديم طلبك قبل يوم 13 سبتمبر 2018 للحصول على رصيد حصانة المسكن على ضرائبك العقارية لعام 2019.

تعليمات طلب حصانة المنزل

- السؤال رقم 1 و2: اكتب اسمك واسم الملاك الآخرين، مثل المالك المشترك للممتلكات. يجب أن يوقع الطلب من قبل المالك الذي يكون العقار هو مقر إقامته الرئيسي. إذا كان العقار يضم أكثر من مالك واحد، فلا يلزم توقيعات الملاك الآخرين.
- السؤال رقم 3: اكتب/أكد عنوان العقار الذي تريد الحصول على الإعفاء له.
- السؤال رقم 4: رقم الحساب الذي تسعى للحصول على الإعفاء له. يمكنك العثور عليه في فاتورة الضرائب العقارية الخاصة بك أو عبر الإنترنت عبر الرابط www.phila.gov/opa. السؤال رقم 5: إذا كان عنوانك البريدي يختلف عن عنوان العقار الذي تسعى للحصول على إعفاء له، فقم بملء عنوانك البريدي.
- السؤال رقم 6 و7: اكتب عنوان البريد الإلكتروني وأرقام الهواتف.
- السؤال رقم 8: يمكن لمقر السكن الرئيسي فقط لمالك العقار الحصول على إعفاء الضريبة العقارية، وهو المكان الذي تنوي الإقامة فيه بشكل دائم حتى تنتقل إلى منزل آخر. قد يطلب منك تقديم دليل على أن هذا العقار هو مسكنك الأساسي، مثل رخصة القيادة أو بطاقة تسجيل الناخبين أو نموذج ضريبة الدخل الفيدرالي الشخصي.
- السؤال رقم 9: هل لديك مسكن آخر تدعي بأنه مسكنك الأساسي؟ على سبيل المثال، هل تدعي وجود ولاية أخرى كمقر سكنك الأساسي، أو مقاطعة أخرى في ولاية بنسلفانيا؟ يمكن المطالبة بالإعفاء من الضريبة العقارية مرة واحدة فقط لمقر السكن الأساسي. لا يجوز لك الادعاء بأن هذا العقار مقر سكنك الأساسي إذا ادعيت أن هناك عقاراً آخر مقر إقامة أساسي أو إذا تلقيت إعفاء ضريبياً للمنزل أو لمنفعة أخرى في المنزل بأي مقاطعة أو ولاية أخرى.
- السؤال رقم 10: إذا كنت تعيش في وحدة تعاونية وتدفع كل أو جزءاً من الضرائب العقارية الخاصة بك بصورة مشتركة من خلال وكيل إدارة أو جمعية، بدلاً من دفع الضرائب الخاصة بك بشكل منفصل عن وحدات أخرى، ضع علامة على "نعم". إذا كانت الإجابة "نعم"، فيرجى الإشارة إلى نصيبك من الملكية. قد يطلب منك تقديم جهة اتصال لتأكيد هذه المعلومات.
- السؤال رقم 11: ضع علامة على "نعم" إذا كان العقار الذي تسعى للحصول على إعفاء له يُستخدم لأغراض أخرى، مثل الأعمال التجارية أو العقارات المؤجرة. على سبيل المثال، هل تدعي أن جزءاً من منزلك مكتب منزلي أو مصاريف خصم للاستخدام التجاري من منزلك لضريبة الولاية أو الضريبة الاتحادية؟ إذا كانت الإجابة "نعم"، فيرجى الإشارة إلى النسبة المئوية للعقار الذي تستخدمه كعقار تجاري أو عقار مؤجر.

تغيير الاستخدام

إذا تمت الموافقة على عقارك كمسكن وتم تغيير استخدام العقار بحيث لم يعد العقار مؤهلاً للإعفاء من الضريبة العقارية، يجب عليك إبلاغ إدارة الإيرادات (DOR) في غضون 45 يوماً من تغيير الاستخدام. إذا تم تغيير استخدام عقارك ولم تكن متأكداً مما إذا كان لا يزال مؤهلاً للإعفاء من الضريبة العقارية أم لا، فيجب عليك الاتصال بإدارة الإيرادات.

الطلبات الكاذبة أو المزيفة

- قد يختار مكتب التقييم العقاري، بشكل عشوائي أو بأي طريقة، طلبات لمراجعتها لمعرفة إن كان بها معلومات كاذبة أو مزيفة. سوف يطلب من أي شخص يقوم بإيداع طلب يحتوي على معلومات كاذبة، أو لا يخطر المقيم بتغيير استخدام العقار الذي لم يعد مؤهلاً كعقار سكني، ما يلي:
- سداد الضرائب التي كانت ستكون مستحقة لو لم يكن الطلب كاذباً، بالإضافة إلى الفائدة.
 - سداد غرامة تعادل 10٪ من الضرائب غير المدفوعة.
 - وإذا أدين بتقديم طلب كاذب، سيكون مذنوباً بارتكاب جنحة من الدرجة الثالثة ويحكم عليه بدفع غرامة لا تتجاوز 2500 دولار. يجب أن يوقع الطلب من قبل المالك الذي يكون العقار هو مقر إقامته الرئيسي. إذا كان العقار يضم أكثر من مالك واحد، فلا يلزم توقيعات الملاك الآخرين. من خلال توقيع هذا الطلب، يؤكد مقدم الطلب أو يقسم بأن جميع المعلومات الواردة في التطبيق صحيحة.

أرسل الطلب المستوفى بالبريد إلى:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115

بخصوص أي أسئلة حول الضريبة العقارية، يرجى زيارة الموقع الإلكتروني www.phila.gov أو الاتصال على رقم 215-686-9200.



CITY OF PHILADELPHIA CIDADE DA FILADÉLFIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION ISENÇÃO E INCENTIVO DE IMPOSTOS SOBRE BENS IMÓVEIS

Please complete and return this form to the Department of Revenue by Sept. 13, 2018.

Preencha e envie este formulário para o Departamento de Receita até 13 de setembro de 2018.

BASIC INFORMATION/INFORMAÇÕES BÁSICAS

- Owner Name 1/Nome do proprietário 1: _____
- Owner Name 2/Nome do proprietário 2: _____
- Property Address/Endereço da propriedade: _____
- OPA Account Number/Número da conta OPA (Office of Property Assessment): _____
- Mailing Address/Endereço de correspondência: _____
- Phone/Telefone: _____
- Email/E-mail: _____

HOMESTEAD INFORMATION/INFORMAÇÕES DO IMÓVEL

8. Is this Property your primary residence? Esta Propriedade é sua residência principal?	<input type="checkbox"/> Yes/Sim	<input type="checkbox"/> No/Não
9. Do you claim anywhere else as your primary residence? Você usa algum outro local como sua residência principal?	<input type="checkbox"/> Yes/Sim	<input type="checkbox"/> No/Não
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? Essa residência é parte de uma cooperativa, em que alguns ou todos os impostos são pagos em conjunto?	<input type="checkbox"/> Yes/Sim If yes, what % _____ Se sim, qual é a porcentagem? _____	<input type="checkbox"/> No/Não
11. Is your property used for something other than your primary residence, such as a business or rental property? Sua propriedade é usada para alguma finalidade além de ser sua residência principal, como aluguel ou comércio?	<input type="checkbox"/> Yes/Sim If yes, what % _____ Se sim, qual é a porcentagem? _____	<input type="checkbox"/> No/Não

I hereby certify that all the above information is true and correct.

Por meio deste documento, certifico que todas as informações acima são verdadeiras e corretas.

Signature/Assinatura: _____

Date/Data: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

Ao assinar esta solicitação, declaro que sou o dono da propriedade listada acima. Declaro que todas as informações acima são corretas. Toda pessoa que conscientemente enviar uma solicitação que seja falsa em qualquer assunto importante estará sujeita ao pagamento dos impostos, além de juros e multas, e estará sujeita à ação penal por delito de terceiro grau, devendo pagar uma multa de até US\$ 2.500.

Mail completed application to/Envie a solicitação preenchida pelo correio para:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

SOLICITAÇÃO DE ISENÇÃO E INCENTIVO DE IMPOSTOS SOBRE BENS IMÓVEIS

SOBRE ISENÇÃO IMPOSTOS SOBRE BENS IMÓVEIS

Faça uma solicitação de Isenção de Impostos sobre Bens Imóveis da Filadélfia para economizar com impostos sobre bens imóveis. **Basta que uma pessoa seja dona da propriedade e viva nela como sua residência principal. Não há outros requisitos.**

Com uma Isenção de Impostos sobre Bens Imóveis, o valor de avaliação de cada imóvel qualificado é reduzido pelo valor da isenção antes da contabilização do imposto sobre bens imóveis. Envie sua solicitação até 13 de setembro de 2018 para receber um crédito (Homestead Credit) sobre seus Impostos sobre Bens Imóveis de 2019.

INSTRUÇÕES PARA SOLICITAÇÃO DE ISENÇÃO

Perguntas 1 e 2: Preencha seu nome e o nome de outros proprietários, por exemplo, um coproprietário. A solicitação deve ser assinada pelo proprietário, cuja propriedade seja sua residência principal. Se o imóvel tiver mais de um proprietário, a assinatura dos demais proprietários não é obrigatória.

Pergunta 3: Preencha/confirme o endereço da propriedade para a qual você está buscando a isenção.

Pergunta 4: O número da conta para a qual você está buscando isenção tributária de imóvel. Você pode encontrá-lo em sua conta de impostos sobre bens imóveis ou on-line em www.phila.gov/opa. Pergunta 5: Preencha seu endereço de correspondência, se ele for diferente do endereço da propriedade para a qual você está buscando isenção tributária de imóvel.

Perguntas 6 e 7: Liste o e-mail e os números de telefone.

Pergunta 8: Somente a residência principal de um dono da propriedade pode receber isenção tributária de imóvel. É onde você pretende residir permanentemente até se mudar para outra casa. Pode ser necessário que você forneça uma prova de que a propriedade é sua residência principal, por exemplo, carteira de motorista, título de eleitor ou o formulário de imposto de renda federal pessoal.

Pergunta 9: Há outra residência que você declare como sua residência principal? Por exemplo, você declara outro estado como sua residência principal, ou outro município da Pensilvânia? A isenção tributária de imóvel pode ser solicitada somente uma vez para um local de residência principal. Você não poderá declarar esta propriedade como sua residência principal, se declarar outra propriedade como residência principal ou se receber um abatimento de imposto de bem Imóvel ou outro benefício de bem imóvel de qualquer outro município ou estado.

Pergunta 10: Se você mora em uma unidade de uma cooperativa e paga uma parte ou todos os impostos sobre bens imóveis conjuntamente por meio de um representante da administração ou de uma associação, em vez de pagar seus impostos separadamente de outras unidades, marque "sim". Se você respondeu "sim", indique a proporção de sua parte na propriedade. Pode ser necessário que você forneça um contato para confirmar essa informação.

Pergunta 11: Marque "sim", se a propriedade para a qual você está buscando a isenção de impostos sobre bens imóveis for usada para outros fins, como comércio ou aluguel. Por exemplo, você usa parte de sua casa como home office ou desconta as despesas do uso comercial de sua casa no imposto estadual ou federal? Se você respondeu "sim", indique qual porcentagem da propriedade é usada para comércio ou aluguel.

MUDANÇA DE USO

Se sua propriedade for aprovada para isenção tributária de imóveis e ocorrer uma mudança em seu uso de modo que a propriedade já não se qualifique para a isenção, notifique o Departamento de Receita (DOR) no prazo de 45 dias da mudança no uso. Se o uso de sua propriedade mudar e você não tiver certeza se ele ainda se qualifica para isenção tributária de imóveis, entre em contato com o DOR.

SOLICITAÇÕES FALSAS OU FRAUDULENTAS

O OPA pode selecionar, aleatoriamente ou de outra forma, solicitações para verificação de possíveis informações falsas ou fraudulentas. Qualquer pessoa que enviar uma solicitação com informações falsas ou que não notificar o avaliador de uma mudança no uso que desqualifique a propriedade como isenta:

- Deverá pagar os impostos que não foram cobrados devido à solicitação falsa, acrescidos de juros.
- Deverá pagar multa equivalente a 10% dos impostos não pagos.
- Se declarada culpada do envio de uma solicitação falsa, será acusada de um delito de terceiro grau e condenada a pagar uma multa não superior a

US\$ 2,500. Esta solicitação deve ser assinada pelo proprietário cuja propriedade seja sua residência principal. Se o imóvel tiver mais de um proprietário, a assinatura dos demais proprietários não é obrigatória. Ao assinar esta solicitação, o solicitante afirma ou jura que todas as informações contidas na solicitação são verdadeiras e corretas.

Envie a solicitação preenchida pelo correio para:

**City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115**

Para perguntas sobre Homestead, visite www.phila.gov ou ligue para 215-686-9200.



CITY OF PHILADELPHIA ГОРОД ФИЛАДЕЛЬФИЯ

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION ЛЬГОТЫ ПО НАЛОГУ НА НЕДВИЖИМОСТЬ — ПРОГРАММА НАЛОГОВЫХ ЛЬГОТ ДЛЯ ОСНОВНОГО МЕСТА ЖИТЕЛЬСТВА

Please complete and return this form to the Department of Revenue by Sept. 13, 2018.

Заполните эту форму и отправьте ее в Департамент налогов и сборов до 13 сентября 2018 года.

BASIC INFORMATION/ОСНОВНЫЕ СВЕДЕНИЯ

1. Owner Name 1/Имя собственника 1: _____
2. Owner Name 2/Имя собственника 2: _____
3. Property Address/Адрес объекта недвижимости: _____
4. OPA Account Number/Номер счета ОРА: _____
5. Mailing Address/Почтовый адрес: _____
6. Phone/Телефон: _____
7. Email/Эл. почта: _____

HOMESTEAD INFORMATION/ИНФОРМАЦИЯ О НЕДВИЖИМОМ ИМУЩЕСТВЕ

8. Is this Property your primary residence? Этот объект недвижимости является вашим основным местом жительства?	<input type="checkbox"/> Yes/Да	<input type="checkbox"/> No/Нет
9. Do you claim anywhere else as your primary residence? Вы считаете своим основным местом жительства другое жилье?	<input type="checkbox"/> Yes/Да	<input type="checkbox"/> No/Нет
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? Является ли это место жительства частью кооператива, где некоторые или все налоги оплачиваются совместно?	<input type="checkbox"/> Yes/Да If yes, what % _____ Если да, то какой % _____	<input type="checkbox"/> No/Нет
11. Is your property used for something other than your primary residence, such as a business or rental property? Используется ли ваш объект недвижимости не как основное место жительства (например, для бизнеса или сдачи в аренду)?	<input type="checkbox"/> Yes/Да If yes, what % _____ Если да, то какой % _____	<input type="checkbox"/> No/Нет

I hereby certify that all the above information is true and correct.

Настоящим я подтверждаю, что все перечисленные выше сведения являются полными и верными.

Signature/Подпись: _____

Date/Дата: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

Подписывая данное заявление, я подтверждаю, что являюсь собственником указанного выше объекта недвижимости. Я удостоверяю, что все перечисленные выше сведения верны. Любое лицо, указавшее в заявлении заведомо ложные сведения, обязано заплатить полную сумму всех исчисленных налогов с учетом процентов и пеней, а также подлежит наказанию за мисдиминор третьей степени в виде штрафа в размере до \$ 2500.

Mail completed application to/Отправьте заполненное заявление по адресу:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

Льготы по налогу на недвижимость —

ЗАЯВЛЕНИЕ О ПРЕДОСТАВЛЕНИИ НАЛОГОВОЙ ЛЬГОТЫ ДЛЯ ОСНОВНОГО МЕСТА ЖИТЕЛЬСТВА

ОБЩАЯ ИНФОРМАЦИЯ О ПРОГРАММЕ НАЛОГОВЫХ ЛЬГОТ ДЛЯ ОСНОВНОГО МЕСТА ЖИТЕЛЬСТВА

Программа освобождения недвижимого имущества от судебного взыскания позволяет уменьшить налог на недвижимость. **В данной Программе могут участвовать собственники недвижимости, которая является их постоянным местом жительства. Это единственное требование.**

Оценочная стоимость каждого объекта недвижимости, зарегистрированного в Программе, уменьшается на величину предоставленной льготы, и эта уменьшенная стоимость используется при расчете налога на недвижимость. Чтобы получить льготу по налогу на недвижимость в 2019 г., необходимо подать заявление до 13 сентября 2018 г.

ИНСТРУКЦИИ ПО ЗАПОЛНЕНИЮ ЗАЯВЛЕНИЯ

Вопросы 1 и 2. Укажите ваше имя и имена других собственников (совладельцев) недвижимого имущества. Заявление должно быть подписано собственником, для которого данный объект недвижимости является основным местом жительства. Если у объекта недвижимости несколько собственников, подписи остальных собственников не требуются.

Вопрос 3. Укажите/подтвердите адрес объекта недвижимости, регистрируемого в Программе.

Вопрос 4. Укажите номер счета для получения налоговой льготы. Этот номер можно найти в счете на уплату налога на недвижимость или на странице www.phila.gov/ora. Вопрос 5. Укажите свой почтовый адрес, если он отличается от адреса объекта недвижимости, регистрируемого в Программе.

Вопросы 6 и 7. Укажите адрес электронной почты и номера телефонов.

Вопрос 8. Налоговую льготу можно получить только для объекта недвижимости, который является основным местом жительства собственника. Это жилье, где вы проживаете постоянно до момента переезда в другое жилье. У вас могут запросить документы, подтверждающие вашу постоянную регистрацию по указанному адресу. Примеры документов: водительское удостоверение, карточка регистрации избирателя, декларация по федеральному подоходному налогу.

Вопрос 9. Есть ли у вас другое основное место жительства? Например, считаете ли вы своим основным местом жительства другой штат или другой округ штата Пенсильвания? Заявление о получении налоговой льготы в рамках Программы можно подать только один раз и только для основного места жительства. Вы не сможете зарегистрировать данный объект недвижимости в качестве основного места жительства, если вы постоянно проживаете в другом месте или пользуетесь налоговыми льготами и преимуществами в отношении недвижимости, предоставленными другим округом или штатом.

Вопрос 10. Если вы живете в кооперативе, где некоторые или все налоги на недвижимость оплачиваются совместно через управляющего агента или ассоциацию, а не отдельно собственниками каждого помещения, поставьте отметку в поле «Да». Если вы отметили вариант «Да», укажите вашу пропорциональную долю собственности. У вас могут запросить данные контактного лица для подтверждения этой информации.

Вопрос 11. Поставьте отметку в поле «Да», если регистрируемый в Программе объект недвижимости используется в других целях (например, для бизнеса или сдачи в аренду). Возможно, вы используете определенное помещение в своем доме в качестве домашнего офиса или вычитаете из штатного или федерального налога расходы на использование своего дома для предпринимательской деятельности. Если вы ответили «Да», укажите процент собственности, которая используется в качестве помещения для организации или объекта аренды.

ИЗМЕНЕНИЯ В ИСПОЛЬЗОВАНИИ

Если ваш объект недвижимости был одобрен как основное место жительства, а затем его использование изменилось и он более не соответствует критериям Программы, необходимо уведомить об этом Департамент налогов и сборов (DOR) в течение 45 дней с момента возникновения изменений. Если цели использования вашего объекта недвижимости изменились и вы не знаете, соответствует ли он сейчас критериям Программы, свяжитесь с Департаментом налогов и сборов.

ЛОЖНЫЕ И МОШЕННИЧЕСКИЕ ЗАЯВЛЕНИЯ

Отдел оценки недвижимого имущества (ОРА) может выбирать заявления (в случайном порядке или иным образом) и проверять их на наличие неверных или заведомо ложных сведений. В отношении лиц, подавших заявления с неверными сведениями или своевременно не уведомивших Отдел оценки об изменениях в использовании, в связи с которыми объект недвижимости больше не считается жильем, применяются следующие меры:

- Эти лица обязаны выплатить всю сумму налогов с процентами без учета льгот, полученных с помощью ложного заявления.
- Эти лица обязаны заплатить пени в размере 10% от суммы неуплаченных налогов.

Лица, уличенные в предоставлении заведомо ложных сведений, несут уголовную ответственность. Такие действия классифицируются как преступление третьей степени и наказываются штрафом, максимальный размер которого составляет \$ 2500. Настоящее заявление должно быть подписано собственником, для которого данный объект недвижимости является основным местом жительства. Если у объекта недвижимости несколько собственников, подписи остальных собственников не требуются. Подписывая данное заявление, заявитель подтверждает и гарантирует правильность и полноту указанных сведений.

Отправьте заполненное заявление по адресу:

**City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115**

Если у вас возникли вопросы о Программе, посетите сайт www.phila.gov или позвоните по телефону (215) 686-92-00.



CITY OF PHILADELPHIA THÀNH PHỐ PHILADELPHIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION MIỄN TRỪ TIỀN THUẾ GIA CƯ TRONG TRỢ CẤP THUẾ BẤT ĐỘNG SẢN

Please complete and return this form to the Department of Revenue by Sept. 13, 2018.

Vui lòng hoàn tất và gửi lại biểu mẫu này cho Sở Thuế vụ muộn nhất vào ngày 13 tháng 9 năm 2018.

BASIC INFORMATION/THÔNG TIN CƠ BẢN

- Owner Name 1/Tên Chủ sở hữu 1: _____
- Owner Name 2/Tên Chủ sở hữu 2: _____
- Property Address/Địa chỉ Bất động sản: _____
- OPA Account Number/Số Tài khoản OPA: _____
- Mailing Address/Địa chỉ Nhận thư: _____
- Phone/Điện thoại: _____
- Email/Email: _____

HOMESTEAD INFORMATION/THÔNG TIN GIA CƯ

8. Is this Property your primary residence? Bất động sản này có phải là nơi cư trú chính của bạn không?	<input type="checkbox"/> Yes/Có	<input type="checkbox"/> No/Không
9. Do you claim anywhere else as your primary residence? Bạn có khai bất kỳ nơi nào khác là nơi cư trú chính của mình không?	<input type="checkbox"/> Yes/Có	<input type="checkbox"/> No/Không
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? Nơi cư trú này có phải là một phần của một bất động sản tập thể mà một phần hoặc toàn bộ thuế được trả cùng nhau không?	<input type="checkbox"/> Yes/Có If yes, what % _____ Nếu có, bao nhiêu % _____	<input type="checkbox"/> No/Không
11. Is your property used for something other than your primary residence, such as a business or rental property? Bất động sản của bạn có được sử dụng cho mục đích khác ngoài nơi cư trú chính của bạn, chẳng hạn như bất động sản kinh doanh hoặc cho thuê không?	<input type="checkbox"/> Yes/Có If yes, what % _____ Nếu có, bao nhiêu % _____	<input type="checkbox"/> No/Không

I hereby certify that all the above information is true and correct./Theo đây tôi xác nhận rằng mọi thông tin ở trên là đúng và chính xác.

Signature/Chữ ký: _____

Date/Ngày: _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

Bằng việc ký đơn này tôi khẳng định rằng tôi là chủ sở hữu của bất động sản được liệt kê ở trên. Tôi xác nhận rằng mọi thông tin ở trên là chính xác. Bất kỳ người nào cố ý nộp đơn có gian dối về bất kỳ nội dung quan trọng nào sẽ phải trả các khoản thuế đến hạn, cộng với tiền lãi, cộng với tiền phạt và sẽ bị truy tố một khinh tội cấp ba và phạt tiền lên đến \$2.500.

Mail completed application to/Gửi đơn đã hoàn tất qua bưu điện đến địa chỉ:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

ĐƠN XIN TRỢ CẤP THUẾ BẤT ĐỘNG SẢN – MIỄN TRỪ TIỀN THUẾ GIA CƯ

GIỚI THIỆU VỀ MIỄN TRỪ TIỀN THUẾ GIA CƯ

Nộp đơn xin Miễn trừ Tiền thuế Bất động sản Gia cư Philadelphia để tiết kiệm tiền thuế bất động sản của bạn. **Một người chỉ phải sở hữu bất động sản và sống ở đó như là nơi cư trú chính. Không có yêu cầu khác.**

Với Miễn trừ Tiền thuế Bất động sản Gia cư, giá trị được định giá của mỗi gia cư hội đủ điều kiện được giảm số tiền được miễn trừ trước khi tính thuế bất động sản. Vui lòng nộp đơn muộn nhất vào ngày 13 tháng 9 năm 2018 để nhận Tín dụng Gia cư cho Thuế Bất động sản năm 2019 của bạn.

HƯỚNG DẪN LÀM ĐƠN XIN MIỄN TRỪ TIỀN THUẾ GIA CƯ

Câu hỏi 1 & 2: Điền tên bạn và tên của các chủ sở hữu khác, chẳng hạn như người đồng sở hữu bất động sản. Đơn phải được ký bởi chủ sở hữu mà bất động sản là nơi cư trú chính của người đó. Nếu bất động sản có nhiều chủ sở hữu thì không bắt buộc phải có chữ ký của các chủ sở hữu khác. Câu hỏi 3: Điền/xác nhận địa chỉ của bất động sản mà bạn đang xin miễn trừ.

Câu hỏi 4: Số tài khoản mà bạn đang xin Miễn trừ Tiền thuế Gia cư. Bạn có thể tìm thông tin này trên hóa đơn thuế bất động sản của mình hoặc trực tuyến tại www.phila.gov/opa.

Câu hỏi 5: Nếu địa chỉ nhận thư của bạn khác với địa chỉ của bất động sản mà bạn đang xin Miễn trừ Tiền thuế Gia cư, điền địa chỉ nhận thư của bạn.

Câu hỏi 6 & 7: Liệt kê email và số điện thoại.

Câu hỏi 8: Chỉ nơi cư trú chính của chủ sở hữu bất động sản mới có thể được Miễn trừ Tiền thuế Gia cư. Đây là nơi bạn định cư trú cố định cho đến khi bạn chuyển đến nhà khác. Bạn có thể được yêu cầu cung cấp bằng chứng cho thấy bất động sản này là nơi cư trú chính của bạn, chẳng hạn như bằng lái của bạn, thẻ đăng ký cử tri của bạn, hoặc biểu mẫu thuế thu nhập cá nhân liên bang của bạn.

Câu hỏi 9: Bạn có nơi cư trú khác mà bạn khai là nơi cư trú chính của mình không? Ví dụ, bạn có khai một tiểu bang khác là nơi cư trú chính của bạn, hay một quận khác ở Pennsylvania không? Chỉ có thể xin Miễn trừ Tiền thuế Gia cư một lần, cho một nơi cư trú chính. Bạn không được khai bất động sản này là nơi cư trú chính của bạn nếu bạn đã khai một bất động sản khác là nơi cư trú chính hoặc nếu bạn được giảm thuế Gia cư hoặc được nhận phúc lợi gia cư khác từ bất kỳ quận hoặc tiểu bang nào khác.

Câu hỏi 10: Nếu bạn sống trong một đơn vị nhà của một bất động sản tập thể và bạn trả toàn bộ hoặc một phần thuế bất động sản cùng nhau qua một người đại diện hoặc hiệp hội quản lý, thay vì tự trả thuế độc lập với các đơn vị nhà khác, đánh dấu có. Nếu bạn trả lời có, vui lòng cho biết tỷ lệ sở hữu tương ứng của bạn. Bạn có thể được yêu cầu cung cấp thông tin liên hệ để xác nhận thông tin này.

Câu hỏi 11: Đánh dấu có nếu bất động sản mà bạn đang xin Miễn trừ Tiền thuế Gia cư được sử dụng cho các mục đích khác, chẳng hạn như bất động sản kinh doanh hoặc cho thuê. Ví dụ, bạn có khai một phần nhà của mình là văn phòng tại nhà hoặc để khấu trừ phí tổn cho việc sử dụng nhà của bạn vào mục đích kinh doanh từ thuế tiểu bang hoặc liên bang của bạn không? Nếu bạn trả lời có, vui lòng cho biết phần trăm bất động sản được sử dụng làm bất động sản kinh doanh hoặc cho thuê.

THAY ĐỔI MỤC ĐÍCH SỬ DỤNG

Nếu bất động sản của bạn được phê duyệt là gia cư và thay đổi mục đích sử dụng khiến bất động sản không còn đủ tiêu chuẩn được Miễn trừ Tiền thuế Gia cư nữa, bạn phải thông báo cho Sở Thuế vụ (DOR) trong vòng 45 ngày kể từ khi thay đổi mục đích sử dụng. Nếu mục đích sử dụng bất động sản của bạn thay đổi và bạn không chắc liệu bất động sản có vẫn đủ tiêu chuẩn được Miễn trừ Tiền thuế Gia cư không, bạn nên liên hệ với DOR.

ĐƠN GIAN ĐỐI HOẶC GIAN LẶN

OPA có thể lựa chọn, ngẫu nhiên hay theo cách khác, các đơn để kiểm duyệt thông tin gian dối hoặc gian lận. Bất kỳ người nào nộp đơn có thông tin gian dối, hoặc không thông báo cho người giám định về thay đổi mục đích sử dụng khiến bất động sản không còn đủ tiêu chuẩn là gia cư nữa thì sẽ:

- Phải trả các khoản thuế lẽ ra phải trả nếu không có đơn gian dối, cộng với lãi suất.
- Phải nộp phạt bằng 10% các khoản thuế chưa trả.

• Nếu bị tuyên bố có tội nộp đơn gian dối, sẽ phạm một khinh tội cấp ba và bị kết án phạt tiền không quá \$2.500. Đơn này phải được ký bởi chủ sở hữu mà bất động sản này là nơi cư trú chính của người đó. Nếu bất động sản có nhiều chủ sở hữu thì không bắt buộc phải có chữ ký của các chủ sở hữu khác. Khi ký vào đơn này, người nộp đơn xác nhận hoặc thề rằng mọi thông tin có trong đơn đều đúng và chính xác.

Gửi đơn đã hoàn tất qua bưu điện đến địa chỉ:

Thành phố Philadelphia

Phòng Thuế

PO Box 52817

Philadelphia, PA 19115

Nếu có thắc mắc về Gia cư, vui lòng vào www.phila.gov hoặc gọi 215-686-9200.



CITY OF PHILADELPHIA LA VILLE DE PHILADELPHIE

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION EXONÉRATION DE L'ALLÈGEMENT FISCAL DE LA TAXE FONCIÈRE RELATIVE AUX PROPRIÉTÉS FAMILIALES

**Please complete and return this form to the Department of Revenue by Sept. 13, 2018.
Veuillez remplir et renvoyer ce formulaire au Département du revenu d'ici le 13 septembre 2018.**

BASIC INFORMATION/INFORMATIONS DE BASE

1. Owner Name 1/Nom du 1er propriétaire : _____
2. Owner Name 2/Nom du 2ème propriétaire : _____
3. Property Address/Adresse de la propriété : _____
4. OPA Account Number/Numéro de compte OPA : _____
5. Mailing Address/Adresse postale : _____
6. Phone/Téléphone : _____
7. Email/Email : _____

HOMESTEAD INFORMATION/INFORMATIONS SUR LA PROPRIÉTÉ FAMILIALE

8. Is this Property your primary residence? Cette propriété est-elle votre résidence principale ?	<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non
9. Do you claim anywhere else as your primary residence? Déclarez-vous un autre endroit comme étant votre résidence principale ?	<input type="checkbox"/> Yes/Oui <input type="checkbox"/> No/Non
10. Is this residence part of a cooperative where some or all of the taxes are paid jointly? Cette résidence fait-elle partie d'une coopérative où une partie ou bien l'ensemble des impôts sont payés conjointement ?	<input type="checkbox"/> Yes/Oui If yes, what % _____ Si oui, quel est le % _____ <input type="checkbox"/> No/Non
11. Is your property used for something other than your primary residence, such as a business or rental property? Est-ce que votre propriété est utilisée à des fins autres que résidence principale, comme une entreprise ou un logement de location ?	<input type="checkbox"/> Yes/Oui If yes, what % _____ Si oui, quel est le % _____ <input type="checkbox"/> No/Non

I hereby certify that all the above information is true and correct.

Je certifie par la présente que toutes les informations susmentionnées sont vraies et exactes.

Signature/Signature : _____

Date/Date : _____

By signing this application I am asserting that I am the owner of the property listed above. I certify that all of the above information is correct. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus interest, plus penalty and shall be subject to prosecution as a misdemeanor of the third degree and a fine up to \$2,500.

En signant la présente demande, je certifie que je suis le propriétaire de la propriété susmentionnée. Je certifie par la présente que toutes les informations susmentionnées sont vraies et exactes. Quiconque dépose sciemment une demande qui est fausse ou qui ment par rapport à l'un des sujets en question, sera soumis au paiement des impôts exigés, en plus des intérêts et pénalités et sera également soumis à des poursuites pour délit au troisième degré en plus d'une pénalité de 2 500 \$.

Mail completed application to/Veuillez transmettre la demande par la poste à:

City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115



CITY OF PHILADELPHIA

ALLÈGEMENT FISCAL DE LA TAXE FONCIÈRE - DEMANDE D'EXONÉRATION RELATIVE AUX PROPRIÉTÉS FAMILIALES

AU SUJET DE L'EXONÉRATION RELATIVE AUX PROPRIÉTÉS FAMILIALES

Déposez une demande pour l'Exonération de l'allègement fiscal de la taxe foncière relative aux propriétés familiales à Philadelphie pour économiser de l'argent sur vos impôts fonciers. **Une personne doit simplement posséder une propriété et y vivre à titre de résidence principale Il n'y a aucune autre exigence.**

Grâce à l'Exonération de la taxe foncière relative aux propriétés familiales, la valeur imposable de chaque propriété familiale éligible est réduite du montant de l'exonération avant que la valeur finale de la taxe foncière ne soit calculée. Veuillez déposer votre demande d'ici le 13 septembre 2018 afin de recevoir un Crédit relatif à une propriété familiale sur vos Impôts fonciers de 2019.

INSTRUCTIONS RELATIVES À LA DEMANDE D'EXONÉRATION POUR LES PROPRIÉTÉS FAMILIALES

Questions 1 et 2 : Inscrivez votre nom et celui des autres propriétaires, comme le co-propriétaire de la propriété. La demande doit être signée par un propriétaire pour lequel la propriété est également sa résidence principale. Si la propriété possède plus d'un propriétaire, les signatures des propriétaires supplémentaires ne sont pas requises.

Question 3 : Remplissez/confirmez l'adresse de la propriété pour laquelle vous souhaitez obtenir une exclusion.

Question 4 : Le numéro de compte pour lequel vous souhaitez obtenir une Exonération relative aux propriétés familiales. Vous le trouverez sur votre facture de taxe foncière ou en ligne au www.phila.gov/opa. Question 5 : Si votre adresse postale diffère de l'adresse de la propriété pour laquelle vous souhaitez obtenir une Exonération relative aux propriétés familiales, veuillez alors inscrire votre adresse postale.

Questions 6 et 7 : Veuillez indiquer votre email ainsi que les numéros de téléphone.

Question 8 : Seule une résidence principale du propriétaire de la propriété est éligible pour l'Exonération relative aux propriétés familiales. Il s'agit de la propriété dans laquelle vous souhaitez résider de façon permanente jusqu'à ce que vous déménagiez dans une autre maison. Il se pourrait qu'on vous demande de fournir des justificatifs indiquant que cette propriété est votre résidence principale, comme un permis de conduire, votre carte d'enregistrement ou votre formulaire d'impôt fédéral sur le revenu des particuliers.

Question 9 : Possédez-vous une autre résidence que vous considérez comme étant votre résidence principale ? Par exemple, déclarez-vous un autre État comme étant votre résidence principale, ou bien un autre comté dans l'État de la Pennsylvanie. L'Exonération relative aux propriétés familiales peut uniquement être réclamée une fois, pour une résidence principale. Vous ne pouvez réclamer cette propriété comme résidence principale si vous réclamez une autre propriété en tant que résidence principale ou bien si vous recevez un abattement fiscal pour une propriété familiale ou un autre avantage relatif à la propriété familiale d'un autre comté ou État.

Question 10 : Si vous vivez dans une unité appartenant à une coopérative et si vous payez une partie ou la totalité de vos impôts fonciers conjointement via une agence ou association de gestion, au lieu de payer vos impôts séparément des autres unités, cochez alors oui. Si vous avez répondu oui, veuillez indiquer votre quote-part proportionnelle de propriété. Il se pourrait que l'on vous demande de fournir les coordonnées de la personne à joindre afin de vérifier ces informations.

Question 11 : Cochez oui si la propriété pour laquelle vous souhaitez obtenir une Exonération relative aux propriétés familiales est utilisée à d'autres fins, comme une entreprise ou une propriété de location. Par exemple, revendiquez-vous une partie de votre maison comme bureau à domicile ou bien déduisez-vous des frais pour l'utilisation commerciale de votre maison sur vos impôts fédéraux ou d'État ? Si vous avez répondu oui, veuillez indiquer le pourcentage de la propriété utilisé en tant qu'entreprise ou propriété de location.

CHANGEMENT D'UTILISATION

Si votre propriété est approuvée en tant que propriété familiale et que l'utilisation de cette propriété vient à être modifiée de manière à ce que la propriété ne soit plus éligible à l'Exonération relative aux propriétés familiales, vous devrez alors aviser le Revenue Department (DOR) (Département du revenu) dans les 45 jours suivant le changement d'utilisation. Si l'utilisation de votre propriété vient à être modifiée et vous n'êtes pas certain de son éligibilité quant à l'Exonération relative aux propriétés familiales, vous devriez contacter le DOR.

LES DEMANDES FAUSSES OU FRAUDULEUSES

L'OPA peut sélectionner des demandes, au hasard ou de manière aléatoire, pour qu'elles soient examinées afin de détecter des informations fausses ou frauduleuses. Toute personne qui dépose une demande qui contient des informations fausses ou bien qui n'avise pas l'évaluateur d'un changement d'utilisation qui ne serait plus éligible à l'exonération de la propriété familiale, devra :

- Payer des impôts qui auraient dû être payés mais pour la demande fautive ou frauduleuse, en plus des intérêts.
- Payer une pénalité équivalente à 10 % des impôts impayés.

• Si cette personne est reconnue coupable d'avoir déposé une fautive demande, elle sera chargée de délit au troisième degré et sera condamnée à payer une amende maximale de 2 500 \$. La demande doit être signée par un propriétaire pour lequel cette propriété est également sa résidence principale. Si la propriété possède plus d'un propriétaire, les signatures des propriétaires supplémentaires ne sont pas requises. En signant la présente demande, le demandeur confirme et assermente que toutes les informations aux présentes sont vraies et exactes.

Veuillez transmettre la demande par la poste à :

**City of Philadelphia
Department of Revenue
PO Box 52817
Philadelphia, PA 19115**

Si vous avez des questions au sujet de Homestead (Propriété familiale), veuillez consulter le site www.phila.gov ou appeler le 215-686-9200.



CITY OF PHILADELPHIA

Longtime Owner
Occupants Program**REAL ESTATE TAX RELIEF - LONGTIME OWNER OCCUPANTS PROGRAM (LOOP)****Deadline extended to February 17, 2017.**

By signing this application I am asserting that I am the owner of the property listed below. Any person who knowingly files an application which is false in any material matter shall be subject to payment of taxes due, plus all applicable penalties, interest, and additions. I hereby certify that all the information below is true and correct.

Signature: _____

Date: _____

BASIC INFORMATION - ALL QUESTIONS MUST BE COMPLETED

1. Owner Name 1: _____

Social Security Number or ITIN (Required): _____

Owner Name 2: _____

Social Security Number or ITIN (Required): _____

2. Property Address: _____

3. OPA Account Number: _____

4. Mailing Address: _____

5. Phone (Required): _____

6. Email (Optional): _____

DO NOT INCLUDE ANY ATTACHMENTS WITH YOUR APPLICATION. IF INCOME & OWNERSHIP DOCUMENTS ARE REQUIRED, YOU WILL BE CONTACTED.**LONGTIME OWNER OCCUPANTS PROGRAM INFORMATION - ALL QUESTIONS MUST BE COMPLETED**

7. Is at least one of the following true? Your real estate taxes are paid in full, you are up-to-date on a payment plan, or you have filed an application for a payment plan with the Department of Revenue.	Yes	No
8. Have you continuously owned and occupied the property as your primary residence and domicile since at least July 1, 2003?	Yes	No
9. How many people live in this household?	Number of people: _____	
10. What is the total annual income for all members of the household in 2013?	\$ _____	
11. When did you become the owner of this property (month/year)?	Month: _____ Year: _____	

Mail completed applications to:
Philadelphia Department of Revenue
PO Box 5
Philadelphia, PA 191 5

For questions about LOOP, please visit:
www.phila.gov/loop or call 215-686-9200.

Se brindan servicios de interpretación.

خدمات الترجمة الشفهية متوفرة لدينا.

提供口譯服務。

Services d'interprétation disponibles.

통역이 제공됩니다.

Предоставляются услуги устного переводчика.

Có sẵn dịch vụ thông.

អាចទទួលបានសេវាកម្មអ្នកបកប្រែភាសា ។



LONGTIME OWNER OCCUPANTS PROGRAM APPLICATION INSTRUCTIONS

1. **Name & Social Security Number/ITIN** – You must provide the name and Social Security Number or ITIN for at least one of the owners. This is the owner of record on file with the Department of Records, a person with an equitable ownership interest (a person who has (1) inherited an interest in the property, (2) entered into a long-term contract to purchase the property from the record owner, (3) is a victim of a fraudulent deed transfer, or (4) can show another ownership interest in the property), a person who was on record with the Department of Revenue for at least 10 years as responsible for the taxes, who lived in the property and paid the bills since at least July 1, 2003 and acquired the property from certain family members, or who acquired the property from a spouse or life partner.
2. **Property Address** – The address of the property you want to enroll in the LOOP program.
3. **OPA Account Number** – The 9-digit number for the property. Find it on your Real Estate Tax bill or look it up at www.phila.gov.
4. **Mailing Address** – Where you want to receive mail about this property.
5. **Phone** - Please provide a phone number so we can contact you about your application.
6. **Email (Optional)** – Please provide an email address so we can contact you about your application.
7. **Is at least one of the following true? Your real estate taxes are paid in full, you are up-to-date on a payment plan, or you have filed an application for a payment plan with the Department of Revenue.** To be eligible for LOOP, you must either be up-to-date on all Real Estate Taxes for the property by being paid in full, in a payment agreement with either the City or other City tax collector that is not in default, or have a payment agreement application pending with the Department of Revenue.
8. **Have you continuously owned and occupied the property as your primary residence and domicile since at least July 1, 2003?** This program is for longtime homeowners only. You must have owned and lived in your property as your primary residence for at least 10 years to be eligible.
9. **How many people live in this household?** Indicate the number of people who live in the property as their primary residence. Please write a number (ex. “4”).
10. **What is the total annual income for all members of the household in 2013?** Provide the total amount of income for all members of the household in 2013. Please write a number (ex. “\$25,000”). Income includes salary and wages of household members that are 18 or older, retirement income, TANF, interest and dividends, child support, alimony, unemployment and disability income. LOOP is open to households meeting the criteria below:

Household Size	1	2	3	4	5	6	7	8
Total Income	\$83,200	\$95,050	\$106,950	\$118,800	\$128,350	\$137,850	\$147,350	\$156,850
11. **When did you become the owner of this Property (month/year)?** List the month and year you became an owner of the property, usually the date you bought it and moved in or when you inherited it.

REMEMBER TO SIGN & DATE THE APPLICATION.

APPLICATIONS MUST BE RECEIVED BY FEBRUARY 17, 2017.

FALSE OR FRAUDULENT APPLICATIONS

The City 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 assessor of a change in use which no longer qualifies for LOOP, will be required to pay the taxes which would have been due but for the false application, plus penalties, interest, and additions.

This 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 this application, the applicant is affirming or swearing that all information contained in the application is true and correct. You may be required to provide documents to verify the information in this application. If your property is approved for LOOP and the use changes so that the property no longer qualifies, you must notify the Department of Revenue within 45 days of the change in use. If the use of your property changes and you are not sure if it still qualifies for LOOP, you should contact the Department of Revenue.

For questions about LOOP, please visit www.phila.gov/loop or call 215-686-9200.



REDUCCIÓN DE IMPUESTOS DE BIENES INMUEBLES - PROGRAMA PARA OCUPANTES

Complete y envíe este formulario a la siguiente dirección antes del 17 de febrero de 2017.

Al firmar esta solicitud certifico que soy el dueño de la propiedad que aparece a continuación. Cualquier persona que con conocimiento presente una solicitud falsa relacionada con cualquier cuestión importante estará sujeta al pago de los impuestos adeudados, además de todas las penas, intereses y aumentos correspondientes. Por la presente certifico que toda la información que se presenta a continuación es verdadera y correcta.

Firma: _____ Fecha: _____

INFORMACIÓN BÁSICA - DEBE COMPLETAR TODAS LAS PREGUNTAS

1. **Nombre del dueño 1:** _____
Número de Seguro Social o ITIN (OBLIGATORIO): _____

Nombre del dueño 2: _____
Número de Seguro Social o ITIN: _____

2. **Dirección de la propiedad:** _____

3. **Número de cuenta de la oficina de avalúo catastral (OPA, por sus siglas en inglés):**

4. **Dirección postal:** _____

5. **Teléfono:** _____

6. **Correo electrónico (opcional):** _____

NO INCLUYA DOCUMENTOS ADJUNTOS CON SU SOLICITUD. LE CONTACTAREMOS SI SE REQUIERE QUE PRESENTE DOCUMENTOS DE INGRESOS Y DE PROPIEDAD.

INFORMACIÓN DEL PROGRAMA PARA OCUPANTES PROPIETARIOS DE MUCHOS AÑOS - DEBE COMPLETAR TODAS LAS PREGUNTAS

7. ¿Al menos una de las siguientes opciones es verdadera? Paga sus impuestos de bienes inmuebles en su totalidad, está al día con un plan de pago o ha presentado una solicitud de plan de pago ante el Departamento de Hacienda.	<input type="checkbox"/> Sí <input type="checkbox"/> No
8. ¿Ha sido dueño y ocupante continuo de la propiedad como su residencia principal y domicilio al menos desde el 1 de julio de 2003?	<input type="checkbox"/> Sí <input type="checkbox"/> No
9. ¿Cuántas personas viven en esta casa?	Cantidad de personas <input type="text"/>
10. ¿Cuál es el ingreso anual total de todos los integrantes del hogar en el 2013?	\$ <input type="text"/>
11. ¿Cuándo se convirtió en propietario de este inmueble (mes/año)?	<div> <input type="text"/> <input type="text"/> </div> <div> Mes Año </div>

Envíe la solicitud completa a:

**Philadelphia Department of Revenue
 PO Box 53190
 Filadelfia, PA 19105**

INSTRUCCIONES PARA LA SOLICITUD

1. **Número de Seguro Social o ITIN** – Debe proporcionar el nombre y el número de Seguro Social o ITIN de al menos uno de los propietarios. El propietario es el propietario del registro del archivo en el Departamento de Hacienda, una persona con participación equitativa en la titularidad (alguien que (1) ha heredado un derecho sobre la propiedad, (2) ha suscrito un contrato a largo plazo para comprar la propiedad al propietario del registro, (3) ha sido víctima de un traspaso fraudulento de escritura o (4) puede mostrar otra participación en la titularidad de la propiedad), una persona que ha tenido expediente con el Departamento de Hacienda durante al menos 10 años como responsable de los impuestos de la propiedad, que ha vivido en la propiedad y ha pagado las facturas por lo menos desde 01 de julio 2003 y adquirió la propiedad de ciertos miembros de la familia o alguien que adquirió la propiedad de un cónyuge o compañero permanente.
 2. **Dirección de la propiedad** – La dirección de la propiedad que desea registrar en el Programa LOOP.
 3. **Número de cuenta de OPA** – Número de 9 dígitos de la propiedad. Encuentre el número en su factura de impuestos de bienes inmuebles o búselo en www.phila.gov.
 4. **Dirección postal** – Donde desea recibir correspondencia sobre esta propiedad.
 5. **Teléfono** - Proporcione un número de teléfono para que podamos contactarlo en relación a su solicitud.
 6. **Correo electrónico (Opcional)** - Proporcione un correo electrónico para que podamos contactarlo en relación a su solicitud.
 7. **¿Al menos una de las siguientes opciones es verdadera? Paga sus impuestos de bienes inmuebles en su totalidad, está al día con un plan de pago o ha presentado una solicitud de plan de pago ante el Departamento de Hacienda.** Para cumplir los requisitos del Programa LOOP debe estar al día con todos los impuestos de bienes inmuebles de la propiedad al pagarlos en su totalidad, mediante un acuerdo de pago con la Ciudad o con otro recaudador de impuestos de la Ciudad que no esté en mora o tener una solicitud de acuerdo de pago pendiente con el Departamento de Hacienda.
 8. **¿Ha sido dueño y ocupante continuo de la propiedad como su residencia principal y domicilio al menos desde el 1 de julio de 2003?** Este programa es solo para propietarios de muchos años. Debe haber sido propietario y haber vivido en su propiedad como residencia principal durante al menos 10 años para ser elegible.
 9. **¿Cuántas personas viven en esta casa?** Indique la cantidad de personas que viven en la propiedad como su residencia principal.
 10. **¿Cuál es el ingreso anual total de todos los integrantes del hogar en el 2013?** Proporcione el ingreso anual total de todos los integrantes del hogar en el 2013. Los ingresos incluyen sueldos y salarios de los integrantes del hogar que tengan 18 años o más, los ingresos de jubilación, ingresos del Programa de asistencia temporal a las familias necesitadas (TANF, por sus siglas en inglés), intereses y dividendos, manutención de los hijos, pensiones alimenticias, ingresos por desempleo e incapacidad. El Programa LOOP solo está abierto para las familias que cumplan con los criterios de ingresos que se presentan a continuación:
- | Tamaño de la familia | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|----------------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Ingresos máx | \$83,200 | \$95,050 | \$106,950 | \$118,800 | \$128,350 | \$137,850 | \$147,350 | \$156,850 |
11. **Cuándo se convirtió en propietario de este inmueble (mes/año)?** Indique el mes y el año en que se convirtió en dueño de la propiedad. Éstos datos, por lo general, son la fecha en que la compró y se mudó o cuando la heredó.

RECUERDE FIRMAR Y PONER FECHA A LA SOLICITUD.

LAS SOLICITUDES SE DEBEN RECIBIR ANTES DEL 17 DE FEBRERO DE 2017.

La Ciudad puede seleccionar solicitudes, al azar o de otra manera, para revisar si contienen información falsa o fraudulenta. Cualquier persona que presente una solicitud que contenga información falsa o que no avise al asesor sobre un cambio de uso que ya no califique en el Programa LOOP, estará obligada a pagar los impuestos que habrían estado pendientes debido a la solicitud falsa, además de las sanciones , intereses y aumentos.

Esta solicitud debe firmarla un propietario para el que esta propiedad represente su residencia principal. Si la propiedad tiene más de un propietario, no se requieren firmas de los propietarios adicionales. Al firmar esta solicitud, el solicitante afirma o jura que toda la información contenida en la solicitud es verdadera y correcta. Es posible que deba presentar documentos para verificar la información contenida en esta solicitud. Si su propiedad es aprobada para el Programa LOOP y su uso cambia de manera que ya no cumpla los requisitos, debe avisar al Departamento de Hacienda dentro de los 45 días posteriores al cambio de uso. Si el uso de su propiedad cambia y no está seguro de si todavía cumple los requisitos para participar en el Programa LOOP, debe comunicarse con el Departamento de Hacienda.

Para preguntas acerca del Programa LOOP, visite www.phila.gov/loop o llame al 215-686-9200.

* * *

City of Philadelphia Department of Revenue

**2018 Application for a Real Estate Tax Credit for
Active Duty Reserve and National Guard Members
on Active Duty Outside of Pennsylvania**

See instructions on reverse side before completing this application.

Property Address

Real Estate Tax Account Number

 - -

Print Applicant's Name

Applicant's Phone Number

 - -

1. Total Real Estate Tax from 2018 Tax Bill, Line 11. , . 0 0
2. City Tax Factor (see instructions).....2. 0.4513
3. Maximum Real Estate Tax Credit Available (Line 1 times Line 2).....3. , . 0 0
4. Number of Days on Active Duty Outside of Pennsylvania in 2017.....4.
5. Number of Days in 2017.....5. 365
6. Active Duty Percentage (Line 4 divided by Line 5).....6. %
7. Actual Real Estate Tax Credit for 2018 (Line 6 times Line 3).....7. , . 0 0
- If property is owned by Tenants in Common, see instructions on reverse and indicate applicant's ownership percentage here: %
8. Net Real Estate Tax Due for 2018 (Line 1 minus Line 7)
Make payment payable to "City of Philadelphia".....8. , . 0 0

Official Certification

I certify that the data shown above supporting the applicant's claim is correct based on available duty records.

Officer's Signature _____ Date _____ Phone # _____

I certify that the data shown above is correct and that this is my principal residence.

Applicant's Signature _____ Date _____

**MAIL TO: PHILADELPHIA DEPARTMENT OF REVENUE
P.O. BOX 53190
PHILADELPHIA, PA 19105**

***2018 Application for a Real Estate Tax Credit
for Active Duty Reserve and National Guard Members
on Active Duty Outside of Pennsylvania***

Information and Instructions

City Council Bill #050740 provides for a tax credit against real estate taxes for a member of the National Guard or a reserve component of the Armed Forces of the United States who is called to active duty outside of Pennsylvania.

- > The credit shall apply only to property that is the principal residence of the person called to active duty.
- > The first tax year eligible for the credit is the 2007 Real Estate Tax.
- > The 2017 Real Estate Tax Credit is based on 2017 active duty.
- > The applicant must provide documentary proof to establish eligibility for the tax credit if requested by the Department of Revenue.
- > Line 2 - City Tax Factor: This represents the City portion of the real estate tax. The credit is not available on the School District portion of the real estate tax.
- > Line 4 - Active Duty OUTSIDE of Pennsylvania: Include all active duty days served anywhere outside of Pennsylvania.
- > The applicant must be the owner of the property. Applicants who are sole owners, joint tenants with right of survivorship, and tenants by entireties are entitled to the credit from Line 7. Applicants that are Tenants in Common deed holders on the property must multiply Line 7 by their percentage of ownership to determine their allowable credit.
- > Official Certification: To be signed by an officer who supports the applicant's claim based on available duty records.
- > Questions - Send e-mail to revenue@phila.gov or call 215-686-6442. This form can be downloaded from www.phila.gov/revenue, click "Programs", "For Homeowners" and then "Active Duty Tax Credit".

MAIL TO: PHILADELPHIA DEPARTMENT OF REVENUE
P.O. BOX 53190
PHILADELPHIA, PA 19105

APPLICATION FOR A REDUCTION IN THE CERTIFIED REAL PROPERTY MARKET VALUE PURSUANT TO THE ACT OF MAY 22, 1933 (P.L. 853, No. 155) AS AMENDED BY ACT NO. 1984-175, APPROVED OCTOBER 16, 1984		CITY OF PHILADELPHIA OFFICE OF PROPERTY ASSESSMENT Curtis Center - 3rd Floor 601 Walnut Street Philadelphia, PA 19106 Telephone: 215-686-6488		FOR OFFICIAL USE ONLY APPLICATION NUMBER _____ OPA ACCOUNT NUMBER _____ CENSUS TRACT: _____ 20 _____ CERTIFIED M.V. \$ _____ 20 _____ REVISED M.V. \$ _____	
IMPORTANT NOTICE: Read the attached instruction sheet carefully so that you will be aware of your obligations under this act. This application must be submitted to the Office of Property Assessment “within the remainder of the county fiscal year in which the catastrophic loss occurred, or within six months of the date on which the catastrophic loss occurred, whichever time period is longer.”					
1. PROPERTY LOCATION (INCLUDE ZIP CODE) _____					
2. NAME OF OWNER(S) OF RECORD _____		3. CURRENT MAILING ADDRESS (INCLUDE ZIP CODE) _____		4. CONTACT INFORMATION Telephone No. _____ E-Mail Address _____	
5. NAME OF APPLICANT(S) _____					
6. APPLICANT'S MAILING ADDRESS (IF OTHER THAN OWNER OF RECORD) INCLUDE ZIP CODE _____				7. APPLICANT'S TELEPHONE NUMBER _____	
8. DESCRIPTION OF PROPERTY PRIOR TO THE CATASTROPHIC LOSS _____			9. DATE OF CATASTROPHIC LOSS _____		
10. FULLY DESCRIBE THE CAUSE OF THE CATASTROPHIC LOSS (E.G. FIRE, FLOOD, OTHER) _____					
11. SPECIFY & DESCRIBE THE EXTENT OF DAMAGE TO THE PROPERTY _____					
12. SPECIFY & DESCRIBE IMPROVEMENTS MADE, IF ANY, TO THE PROPERTY AFTER THE DATE OF LOSS _____					
12-A. BUILDING PERMIT NUMBER _____		12-B. DATE PERMIT ISSUED _____		12-C. DATE CONSTRUCTION STARTED _____	
12-D. CONSTRUCTION COST _____					
CERTIFICATION I / We hereby declare that I/We have filed the foregoing Application for a Reduction in the 20 _____ Certified Real Property Market Value of the property described above and do hereby certify that the statements made in the foregoing application are true and correct to the best of my/our knowledge, information and belief. I/We understand that false statements made herein are subject to the penalties of the Act of December 6, 1972, P.L. 1482, No. 334, as amended, 18 Pa. C.S.A. § 4904, relating to unsworn falsification to authorities. DATE _____ OWNER OF RECORD DATE _____ OWNER OF RECORD					
FOR USE BY THE OPA					
THIS APPLICATION IS: <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED			FOR THE OPA		
			DATE _____		

* * *

End