BOARD OF REVISON OF TAXES OF
THE CITY OF PHILADELPHIA
34 SOUTH 11TH STREET
SUITE 800
PHILADELPHIA, PA 19104

GENERAL RULES FOR APPEALS OF
REAL ESTATE TAX ASSESSMENT

1. TIME FOR FILING

An appeal of a real estate tax assessment of a property located in the City of Philadelphia is initiated by the filing of an application for revision of real estate tax assessment ("appeal Application" or "Application") for the type of property in question. This application must be filed with the Board of Revision of Taxes of the City of Philadelphia ("Board of Revision of Taxes" or "Board") no later than the **first Monday of October** of the year preceding the tax year for which the revision is requested, with the following exceptions:

A. If the property is conveyed to a new owner after the first Monday of October and before December 31st of the year preceding the tax year in question, the new owner must file an appeal Application no later than ten (10) business days after the date of the deed evidencing the conveyance;

B. If the Notice of Real Estate Assessment is dated after the first Monday of October of the year preceding the tax year in question, an appeal Application must be filed within ten (10) business days of the date of discussion with the evaluator of the property stated on the Notice, or the date(s) of any rescheduled discussion(s) with the evaluator as confirmed in writing;

C. If the property is subject to an Agreement of Sale executed after the first Monday of October and before December 31st of the year preceding the tax year for which the revision is requested, the purchaser must file an appeal Application within ten (10) business days after the date of execution of the Agreement of Sale.

2. **PLACE FOR FILING**

An appeal Application must be filed with the Administrative Office of the Board of Revision of Taxes, 8th Floor, 34 South 11th Street, Philadelphia, PA 19107. An Application may be filed by mail, subject to the limitations set forth in Rule #1, above. It may also be filed in person at the Administrative Office of the Board of Revision of Taxes, Monday through Friday, between the hours of 8:30 A.M. and 4:00 P.M., prevailing time.

3. **ENTITLEMENT TO FILE**

Only an "aggrieved party" may file an appeal Application. The following persons shall be considered an "aggrieved party":

1. an owner of record;
2. an equitable owner;
3. a tenant responsible for paying all or part of the real estate taxes;
4. a tenant responsible for paying all or part of the use and occupancy taxes; or
5. a mortgagee in possession.

4. **AUTHORIZED APPLICANTS**

A. Where an individual is the "aggrieved party", that person, his or her legal counsel or an authorized representative shall execute the appeal Application. Where the appeal application is executed by legal counsel for or an authorized representative of said "aggrieved party", a copy of a Power of Attorney executed by the "aggrieved party" or a letter of representation evidencing said person's authority to

file the Application on behalf of the "aggrieved party" shall be attached to the Application.

B. Where a general or limited partnership is the "aggrieved party", a partner, legal counsel for or an authorized representative of the partnership shall execute the appeal Application. Where the Application is executed by legal counsel for or an authorized representative of said "aggrieved party", a copy of a Power of Attorney executed by the "aggrieved party" or a letter of representation evidencing that person's authority to file the Application on its behalf shall be attached to the Application.

C. Where a corporation is the "aggrieved party", the appeal Application shall be executed by an officer of the corporation, legal counsel for or an authorized representative of the corporation. When the Application is filed by a representative of said "aggrieved party", a verified certification executed by an officer of or legal counsel for the "aggrieved party" that said person is authorized to act on its behalf shall be attached to the Application. This

certification shall be subject to the penalties of the Act of December 6th, 1972, P.L. 1482, No. 334, as amended , 18 Pa. C.S.A. §4907. Where the appeal Application is executed by legal counsel, a letter or representation evidencing said person's authority to file the Application on behalf of the "aggrieved party" shall be attached to the Application.

D. Where the "aggrieved party" is a lessee whose standing to pursue the appeal arises from an obligation to pay all or part of the real estate taxes and/or the use and occupancy taxes for the property, said "aggrieved party" shall submit a copy of the lease from which the tenants obligation for tax payments arise.

5. **NOTICE OF APPEAL HEARING**

The Board of Revision of Taxes shall send notice of the date, time and location of any real estate tax assessment appeal hearing ("appeal hearing") to the applicant.

6. **DOCUMENTS TO BE PRODUCED BY OWNER OF RECORD OR EQUITABLE OWNER**

A. Where the appeal Application concerns exclusively owner-occupied residential property, the applicant may

submit photographs showing the front view, the rear view, side view, and a street view of the property in relation to adjoining property(ies). The applicant may also submit any other documentation that it deems appropriate for review by the Board of Revision of Taxes.

B. Where the appeal Application concerns an owner-occupied commercial or industrial property, other than an office building or a shopping center, the applicant shall submit to the Board of Revision of Taxes copies of the following documents:

1. a schedule of operating expenses (i.e., heating, repairs, maintenance, fire insurance, water and sewer rents, etc.) for the past three (3) years, with appropriate notations and explanations:
2. photographs showing the front view, side view, the rear view, and a street view of the property in relation to adjoining property(ies);
3. a plan locating all buildings on the property;

It is suggested this information be contained in an appraisal report prepared by an appraiser certified by the Commonwealth of Pennsylvania.

C. Where the appeal Application concerns a residential, commercial, industrial, or a mixed use property which is being leased to four (4) or fewer tenants, other than an office building or a shopping center, the applicant shall submit copies of the following documents:

1. the executed lease(s) for the property including any and all amendments, riders or exhibits thereto;
2. annual income and expense statements for the past three (3) years, with appropriate notations and schedules; and
3. photographs showing the front view, the rear view, side view, and a street view of the property in relations to adjoining property(ies);
4. if the property is industrial;
    a. a plan locating all buildings on the property; and
    b. a layout of site improvement.

It is suggested this information be contained in an appraisal report prepared by an appraiser certified by the Commonwealth of Pennsylvania.

D. Where the appeal Application concerns a residential, commercial, industrial or mixed use property which can be leased or is being leased to five(5) or more tenants, other than an office building or shopping center, the applicant shall submit copies of the following documents:

1. a typical lease for residential tenants and all leases for commercial or industrial tenants;
2. a current rent roll identifying the tenants; unit or space identifications; square footage leased; bedroom or unit count; lease terms including length, commencement and termination dates and renewal provisions; utilities and services included in rental; monthly or annual rent and other payments such as overage rent, common area charges and utility payments; and other building revenue sources such as parking revenues and vending machines; and
3. annual income and expense statements for the past three (3) years, with appropriate explanatory notations and schedules;

4. photographs showing the front view, the side view, the rear view, and a street view of the property in relations to adjoining property(ies);
5. a plot plan locating all buildings on the property.

It is suggested this information be contained in an appraisal report prepared by an appraiser certified by the Commonwealth of Pennsylvania.

E. Where the appeal Application concerns an office building, the applicant shall submit copies of the following documents:

1. a typical lease;
2. a current rent roll containing occupancy information identifying the tenants and space identification where applicable;
3. annual income and expense statements for the past three (3) years, with appropriate explanatory notations and schedules;
4. three (3) copies each of photographs showing the front view, the side view, the rear view and a street view of the property in relation to adjoining property(ies).
5. a plan locating all buildings on the property.

It is suggested this information be contained in an appraisal report prepared by an appraiser certified by the Commonwealth of Pennsylvania.

F. Where the appeal application concerns a shopping center, the applicant shall submit copies of the following documents:

1. typical lease;
2. a current rental summary identifying the tenants; locations of rental units; type of retail space; square footage leased; lease terms including length, commencement and termination dates, and renewal provisions; base rent per year, other payments such as percentage rent, pass-through of operating expenses, common area charges, and utility payments; services and utilities included in the rental, and other sources of revenue including advertising and promotional expense sharing; and
3. annual income and expense statements for the past three (3) years, with appropriate explanatory notations and schedules;

4. photographs showing the front view, the side view, the rear view, and a street view of the property in relation to adjoining property(ies);
5. a plan locating all buildings on the property.

It is suggested this information be contained in an appraisal report prepared by an appraiser certified by the Commonwealth of Pennsylvania.

G. All documents required by Rule #6, above, must be attached to the appeal Application or filed with the Administrative Office of the Board of Revision of Taxes within twenty (20) days of the filing date of the Application.

H. All documents required by Rule #6, above, shall be filed subject to the penalties of the Act of December 6th, 1972, P.L. 1482, No. 334, as amended, 18 Pa. C.S.A. §4907.

7. **EXPERT WITNESSES**

A. Anyone who purports to have special knowledge or skill in a particular field due to education, experience or study shall be considered an "expert" by the Board of Revision of Taxes.

B. For purposes of Rule #7 only, the following persons shall not be considered an "expert" subject to the requirements of subsection C, below, in the event he or she intends to testify as a witness:

1. an individual, when that individual is the "aggrieved party".
2. a partner of a general or limited partnership, when that partnership is the "aggrieved party".
3. an officer of a corporation, when that corporation is the "aggrieved party".

C. Where one or more experts are expected to testify as witnesses at the appeal hearing, copies of the following documents must be attached to the appeal Application or filed with the Administrative Office of the Board of Revision of Taxes within twenty (20) days of the filing date of the appeal Application:

1. a summary of the qualifications of each expert;
2. if the expert is not an employee of the "aggrieved party" and intends to render an opinion of the value of the real estate, the applicant shall also submit:

a. proof of his or her compliance with the Pennsylvania Real Estate Licensing Act and the rules and regulations of the Pennsylvania Real Estate Commission; and

b. ten (10) copies of a full narrative appraisal report prepared inconformity with the Uniform Standards of Professional Appraisal Practices (USPAP) containing the findings and conclusions upon which the expert's testimony will be based. Such appraisal report must also contain a statement as to whether or not such expert has any present or potential financial interest in the property and whether or not the terms of compensation for his or her testimony are based in part or whole upon any contingent method of calculating compensation relating to the outcome of the appeal.

3. if the expert is an employee of the "aggrieved party" and intends to render an opinion of value of the real estate, he or she must comply

with the requirements of subsection C (2) (b) of Rule #7, above.

4. if the expert does not intend to render an opinion of value of the real estate, the applicant shall submit ten (10) copies of the expert's report containing his or her findings and conclusions.

8. **ORAL HEARING**

A. Waiver of Oral Hearing by Owner of Record, Equitable Owner or Legal Counsel

An applicant who is an owner of record or an equitable owner of the property or legal counsel for or an authorized representative of such an owner may waive an oral hearing on the appeal Application following the filing of the Application with the Board of Revision of Taxes. Written notice of the waiver of the oral hearing, along with any evidence the applicant wishes the Board to consider in addition to any documentation otherwise required by these Rules, shall be filed with the Administrative Office of the Board of Revision of Taxes within twenty (20) days of the filing of the appeal Application. An applicant desiring to submit a real

estate appraisal report must comply with the requirements of subsections C (1) and (2) of Rule #7, above, even if no expert is expected to testify as a witness at the oral hearing.

B. *Failure to Appear at Oral Hearing*

Failure of the applicant, or legal counsel for or an authorized representative of the "aggrieved party" to appear at the oral hearing after due notice thereof and non-receipt of written notice of a waiver of the oral hearing pursuant to subsection A of Rule #8 above, may be considered an abandonment of the appeal and may be grounds for dismissal.

C. *Appearance by Legal Counsel or Authorized Representative*

In the event the applicant does not attend the oral hearing, legal counsel for or an authorized representative of the "aggrieved party" shall submit to the Board of Revision of Taxes at the oral hearing a copy of a Power of Attorney executed by the "aggrieved party" or a letter of representation verifying such person's authority to appear and act on behalf of the "aggrieved party" at the oral hearing unless such

document has been previously attached to the appeal Application.

D. Postponement of Oral Hearing

1. Once the date, time and place of the oral hearing has been set, there will be no postponement unless the Board of Revision of Taxes has previously granted a written request for postponement from the applicant, or legal counsel for or an authorized representative of the "aggrieved party". This request must be received by the Administrative Office of the Board of Revision of Taxes at least two (2) business days before the date set for the oral hearing and shall set forth compelling circumstances. The Board has the discretion to grant or refuse any request for a postponement.
2. The Board of Revision of Taxes shall have the right to continue an oral hearing until such time as it deems appropriate, by way of an announcement at the hearing or by other appropriate notice.

E. Procedure at Oral Hearing

At an oral hearing, the Board of Revision of Taxes shall hear such evidence as may be produced by the applicant, an authorized representative of or legal counsel for the "aggrieved party". The Board will not be bound by the strict rules of evidence normally applied in the courts of this jurisdiction. The Board may in their discretion hear any and all evidence which they consider relevant and helpful in deciding the appeal. The applicant, or an authorized representative of or legal counsel for the "aggrieved party", shall state the basis of the appeal and make full and complete disclosure of the information bearing on the market and/or assessed value of the property for the tax year in question. An applicant who meets the criteria of subsection B of Rule #7, above, many offer an opinion of market value, either orally or in writing. *No expert testimony will be received unless the applicant has complied with rule #7, above.* The Board may examine the applicant, an authorized representative of or legal counsel for the "aggrieved party", or any witnesses appearing on the behalf of the "aggrieved party". The Board may require

that additional or updated information or documents be provided for their consideration in arriving at a decision with regard to the appeal Application.

F. *Failure to Produce Documents or Strictly Comply With Application Requirements*

Failure to produce documents in accordance with these General Rules for Appeals of Real Estate Tax Assessment or to strictly comply with the requirements of these Rules for the completion of the appeal Application may constitute sufficient grounds for the denial of the appeal of real estate tax assessment.