

Real Estate Tax Relief is Knocking

Own your home? Apply for the City of Philadelphia's
Homestead Exemption Program

Homestead Exemption reduces the assessed value of the property by \$30,000, resulting in a lower taxable amount.

NO AGE OR INCOME REQUIREMENTS!

- Applicant must own and live in the home as their primary residence
- No need to reapply (unless you sell the property or the deed changes)

It's easy to apply—

visit www.phila.gov/opa or call **215-686-9200** (Interpreter Services Available)

APPLICATION MUST BE SUBMITTED BY SEPTEMBER 13, 2017

Philadelphia Department of Revenue — 1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102



Hon. James Kenney
Mayor

Rob DuBow
Finance Director

Frank Breslin
Revenue Commissioner





CITY OF PHILADELPHIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION

Please complete and return this form to the Department of Revenue by Sept. 13, 2017.

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 your property used for something other than your primary residence, such 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, 2017 to receive a Homestead Credit on your 2018 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.



Low Income Senior Citizen Real Estate Tax Freeze Program

**Are you a homeowner?
We may be able to help you save money
on your real estate taxes!**

This program saves money for senior citizens who live in and own their home. Your taxes can be “frozen” so that they will not increase in the future.

To qualify you must be:

- In the year of application, you must be 65 years or older; or 50 years old and the widow or widower of someone who was 65 years old at their time of death.
- Have a total annual household income of \$23,500 or less for a single person; \$31,500 or less for a married couple.

APPLY TODAY!



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

For more information visit the Department of Revenue website at www.phila.gov/revenue or call **215-686-6442**.

Stay connected  

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102

En Español al reverso

Hon. James Kenney
Mayor

Rob DuBow
Finance Director

Frank Breslin
Revenue Commissioner

Revised 1/17



Programa de congelamiento del impuesto sobre bienes inmuebles para personas mayores de bajos recursos

**¿Es usted propietario?
¡Podemos ayudarlo a ahorrar dinero de
sus impuestos sobre bienes inmuebles!**

Este programa ayuda a ahorrar dinero a las personas de mayor edad que son propietarias y ocupan su vivienda. Sus impuestos pueden «congelarse» para que no aumenten en el futuro.

Para calificar, debe:

- En el año de la presentación de la solicitud, usted debe tener 65 años de edad o más; o tener 50 años y ser viudo/a de alguien que tenía 65 años al momento de su fallecimiento.
- El total de ingresos familiares debe ser de \$23,500 o menos por año para una persona soltera, o \$31,500 o menos para un matrimonio.

¡POSTÚLESE HOY MISMO!



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Encuentre más información en el sitio web del
Departamento de Ingresos www.phila.gov/revenue,
o llame al 215-686-6442.

Siga conectado.  

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102

En inglés al reverso

El Hon. Alcalde
James Kenny

Rob DuBow
Director Financiero

Comisionado Frank Breslin
Director de Cobro de Ingresos

Revisado 1/17



2017 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 2016 Gross Social Security and Supplemental Security Income (Medicare premiums must be included).....1.	_____ , _____	. 0 0
2. Total 2016 Gross Pensions, Annuities, Veterans' & Railroad Retirement Benefits, and taxable portion of Individual Retirement Accounts (IRAs).....2.	_____ , _____	. 0 0
3. Total 2016 Salary, Wages, Bonuses, Commissions, Income from Self-Employment and Partnership Income (Do not subtract losses).....3.	_____ , _____	. 0 0
4. Total 2016 Interest, Dividends, Capital Gains, Prizes (Do not subtract losses).....4.	_____ , _____	. 0 0
5. Total 2016 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 2016 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



Owner-Occupied Real Estate Payment Agreement Program

Get a fresh start on delinquent real estate taxes.

The Owner-Occupied Real Estate Payment Agreement Program allows those who own and occupy their homes to make monthly payments on back taxes. Payments are based on household income and family size.

Eligibility Requirements

- Proof of income is required
- Applicants must remain current on future real estate taxes

Monthly Payments Calculations

Example: A family of four*

- Tier 1: Monthly income is \$4,732 and up. Ineligible for assistance. Standard payment agreements may be available.
- Tier 2: Monthly income is \$3,381-\$4,731. Household pays 10% of monthly income. *Waived: 100% of accrued penalties.*
- Tier 3: Monthly income is \$2,029-\$3,380. Household pays 8% of monthly income. *Waived: 50% of accrued interest and 100% of accrued penalties.*
- Tier 4: Monthly income is \$2,028 or less. Household pays 5% of monthly income but no less than \$25 per month. *Waived: 100% of accrued interest and penalties.*

* Contact the Department of Revenue for payment amounts based on your family size and income.

APPLY ANYTIME



For more information visit the Department of Revenue website at www.phila.gov/revenue or call 215-686-6442.

Stay connected

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102

En Español al reverso

Hon. James Kenney
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Frank Breslin
Revenue Commissioner

Revised 1/16



Programa de acuerdos de pago para propietarios ocupantes

Comience de cero con sus impuestos sobre bienes inmuebles en mora.

El Acuerdo de pago para propietarios ocupantes permite a quienes son propietarios y ocupan su vivienda hacer pagos mensuales de sus impuestos atrasados. Los pagos se calcularán en base al nivel de ingresos del hogar y al número de integrantes del grupo familiar.

Requisitos de elegibilidad

- Se le pedirá que presente documentación que acredite sus ingresos.
- Los solicitantes deben tener al día los pagos de impuestos sobre bienes inmuebles futuros.

Cálculo de pagos mensuales

Ejemplo: Una familia de cuatro integrantes*

Nivel 1: Ingresos mensuales de \$4,732 y superiores. No califica para asistencia. Quizás existan acuerdos de pagos estándar.

Nivel 2: Ingresos mensuales de entre \$3,381 y \$4,731. El grupo familiar paga el 10% de sus ingresos mensuales. *Exención: 100 % de las sanciones acumuladas.*

Nivel 3: Ingresos mensuales de entre \$2,029 y \$3,380. El grupo familiar paga el 8% de sus ingresos mensuales. *Exención: 50 % de intereses acumulados, y 100 % de sanciones acumuladas.*

Nivel 4: Ingresos mensuales de \$2,028 o menos. El grupo familiar paga el 5 % de los ingresos mensuales, pero no menos de \$25 por mes. *Exención: 100 % de intereses y sanciones acumulados.*

* *Comuníquese con el Departamento de Ingresos (Department of Revenue) para conocer los pagos según su grupo familiar e ingresos.*

SE LE PEDIRÁ QUE PRESENTE DOCUMENTACIÓN QUE ACREDITE SUS INGRESOS.

POSTÚLESE EN CUALQUIER MOMENTO



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Encuentre más información en el sitio web del Departamento de Ingresos www.phila.gov/revenue, o llame al 215-686-6442.

Siga conectado.

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102

Required Documentation If You Have a Tangled Title

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.

- 1) Proof showing that you lived in the property at least 14 years ago.
- 2) If you were the owner listed on the deed *but* a fraudulent deed was recorded taking title out of your name:
 - a. A police report that you have filed for the fraudulent deed (“property theft”), *or*
 - b. Proof of court action (e.g., a “complaint”) that has been filed in court to get rid of the fraudulent deed.
- 3) If your relative (or someone else you have a claim to the property through) 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:
 - a. 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*
 - b. 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*
 - c. Proof of court action (e.g., a “complaint”) that has been filed in court to get rid of the fraudulent deed.
- 4) A deed that puts title into your name that is notarized, but which has not been recorded at the Recorder of Deeds.
- 5) A divorce decree, or other family court order, that gives you title to the property.
- 6) 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.
- 7) 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.
- 8) 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.
- 9) 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.
- 10) 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.
- 11) 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.
- 12) 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

SUPPLEMENT #1 – TANGLED TITLE

You should complete this form 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 supporting documentation with this form. Please see pages 2-3 for more details.

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):

(a) _____ I inherited the property from _____ (name of owner of property), whose relationship to me is _____ . I inherited the property in _____ (month) _____ (year) (usually, when the owner on the current deed died).

(b) _____ I purchased the property from _____ (name of owner of property) through a rent-to-own agreement in _____ (month) _____ (year).

(c) _____ I have some other ownership claim to the property, which I describe further here:

_____.

4. I intend to take all reasonable efforts to obtain a deed to the property within the next 3 years.

Signature: _____

Date: _____

APPLICATION (page 2)

Complete the chart below to reflect your normal monthly household income.

Income Source	Applicant	Spouse	Household members	Total
Take-Home (net) Pay				
Net Self-Employment Income				
Social Security Benefits (include SSI, SSD, etc.)				
Pension				
Public Assistance (cash only)				
Unemployment Compensation				
Worker's Compensation				
Rental Income				
Room or Board From Non-Household Members				
Child Support/Alimony				
Income From Assets				
Other _____				
Other _____				
TOTALS				

Proof of income: For each income listed, please attach proof of that income. Acceptable proof of income includes pay stubs, benefits awards letters, or similar documentation.

Your owner occupied payment plan will not be approved if proof of income is not provided for each income source listed above.

OWNER OCCUPIED PAYMENT PLAN APPLICATION

Applicant Name: _____

Property Address: _____

OPA Account Number: _____

Mailing address: _____

Phone: (h) _____ Phone: (c) _____

Do you want us to communicate with anyone else about this application? _____

If yes, give name and contact info: _____

Is your name on the deed? _____ If you answered "No", you must complete Supplement #1 regarding equitable ownership.

Is your name on the property tax bill? _____ If you answered "No", you must complete Supplement #1 regarding equitable ownership.

Do you reside in the property? _____

How many people live in your household? _____

What is your monthly household income? _____ The income must be itemized on page 2.

Are you applying for (circle one): Option #1 – payment based on income

Option #2 – payment based on household income and expenses
(Individual Financial Assessment)

Please explain the financial hardship or other reason that you are unable to pay your delinquent taxes in full at the present time.

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

Owner Occupied Payment Agreement Instructions

1. Complete both pages of the application.
2. Submit two different proofs of residency (list below).
3. Submit proof of income.
4. If your name is NOT listed on the tax bill, you MUST complete Supplement #1 – Tangled Title. Include supporting documents listed in Supplement #1’s instructions.
5. If you are requesting Payment Plan Option #2, you MUST complete Supplement #2 – Expenses
6. Proof of Residency:

All taxpayers must submit 2 documents proving residency at the property. Documentation must include the taxpayer’s name and the property address. Acceptable documentation includes:

- 1) Government-issued ID that has not expired:
 - a. Photo ID issued by the U.S. Federal Government or the Commonwealth of Pennsylvania (including the Department of State Voter ID Card), *or*
 - b. PA Driver's License or Non-Driver's License Photo ID, *or*
 - c. U.S. Passport, *or*
 - d. 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.), *or*
 - e. Employee Photo ID issued by U.S. Federal Government, Commonwealth of Pennsylvania, Pennsylvania County or Municipal government
- 2) Utility Bills – PGW, Water Revenue, PECO, cable, or landline telephone from the last 6 months.
- 3) Voter Registration Card.
- 4) Employment/Income Tax records:
 - a. Pay stubs from current employer from the last 6 months, *or*
 - b. Most recent year’s W-2 form, *or*
 - c. Most recent year’s state or federal income tax records
- 5) Government-issued benefit or award letter (federal, state, or local) from the last 12 months:
 - a. Social Security, SSI, DPW, or SNAP (food stamp) benefit award letter or COMPASS print-out
 - b. Unemployment compensation award letter
 - c. LIHEAP award letter
 - d. Homestead Exemption award letter or OPA print-out showing Homestead Exemption has been approved
- 6) Mortgage statement from the last 6 months.
- 7) Student loan billing statement from the last 6 months.
- 8) Bank statement from the last 6 months.

7. Submit completed application in person to: Revenue Department – Taxpayer Services
1401 John F. Kennedy Blvd, Concourse
Philadelphia, PA 19102

Submit completed application by mail to: Revenue Department – Taxpayer Services
P.O. Box 53250
Philadelphia, PA 19101

E-mail completed application to: revenue.payment@phila.gov

Owner Occupied Payment Agreement Options

The Owner Occupied Payment Agreement is an option for people who own and reside in the property. The plan is designed to create an affordable repayment agreement on delinquent taxes, while also requiring the homeowner to stay current on new taxes as they become due each year.

There are two ways that the monthly payment amount can be determined. You may choose which way you want us to determine your payment.

Option 1 - A set amount based on your household income.

In this option you must disclose your household monthly income. Your monthly payment will be set as a percentage of your income. Depending on your income and household size, your payment will be 5%, 8%, or 10% of your monthly income.

Tier Four: Taxpayers whose monthly household income is at or below thirty percent (30%) of the Area Median Income will pay 5% of household monthly income. Your monthly payment will be at least \$25 a month.

Tier Three: Taxpayers whose monthly household income is above thirty percent (30%) but no more than fifty percent (50%) of the Area Median Income will pay 8% of household monthly income.

Tier Two: Taxpayers whose monthly household income is above fifty percent (50%) but no more than seventy percent (70%) of the Area Median Income will pay 10% of household monthly income.

Tier One: Taxpayers whose monthly household income is above seventy percent (70%) of the Area Median Income are **not eligible for Option 1.**

The monthly payment described above is for the delinquent taxes only. You will have to pay extra to cover your new taxes each year when they are due.

To apply for Option 1, complete the Application.

Option 2 – An individualized amount based on your household income and expenses.

In this option, you must disclose your household income and your full budget (how you spend your money in a month). We will review your income and expenses. **We reserve the right to disallow expenses that are not reasonable and necessary.** Any extra money in your budget must be paid to the property taxes. That amount will then be set as your regular monthly payment for the homestead payment plan. Your monthly payment will be at least \$25.

The monthly payment described above is for the delinquent taxes only. You will have to pay extra to cover your new taxes each year when they are due.

NOTE: If your household income is above 70% of the Area Median Income, the Department of Revenue has discretion to deny your homestead payment plan application.

To apply for Option 2, complete the Application and Supplement #2.

find an attorney to help you; and include the Pennsylvania attorney identification number for an attorney at the agency.

**You can submit documents from multiple categories above 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 from category 10 (proving the rent-to-own agreement) and from categories 6, 8, or 9 (proving your relationship with your mother).

If your application for a payment plan is approved based on this documentation, you will have 3 years to take “good faith” steps to obtain legal title to your home (get your name on the deed).

SUPPLEMENT #2 – EXPENSES (page 1)

This form is ONLY to be used if you want a payment based on a comparison of your income and expenses (Payment Option #2).

Skip this form if you have elected a payment based on a percentage of your income (Payment Option #1).

NAME: _____

OPA ACCOUNT #: _____

Complete the chart below to reflect your average monthly household expenses.

NOTE: We reserve the right to disallow expenses that are not reasonable and necessary.

<u>Housing Expenses</u>		<u>Living Expenses</u>			
Mortgage (1 st)		Housing Allowance (people in home x \$40)		Car Insurance	
Mortgage (2 nd)		Telephone		Car Maintenance (oil changes, repairs)	
Current Year Property Taxes		Groceries (exclude food stamps)		Car Loan	
Homeowner's Insurance		Clothing		Transportation (gas, SEPTA)	
Electric		Laundry		Child Support/ Alimony	
Gas		Toiletries and Paper Goods		Tithe/Religious Donation (no more than 10% of income)	
Water		Other Household Goods		Life Insurance	
Sewer		Medical and Dental Expenses		Other _____	
Oil		Medical and Dental Insurance		Other _____	
Home Maintenance		Prescriptions		Other _____	
Housing SUBTOTAL		Living Expenses SUBTOTAL		Living Expenses SUBTOTAL	

TOTAL HOUSEHOLD EXPENSES: _____

SUPPLEMENT #2 – EXPENSES (page 2)

This form is ONLY to be used if you want a payment based on a comparison of your income and expenses (Payment Option #2).

Skip this form if you have elected a payment based on a percentage of your income (Payment Option #1).

- A. Total Household Income \$

- B. Total Household Expenses \$

- C. Amount Available for Monthly Tax Payment \$
(A – B = C)

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:

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



Real Estate Tax Installment Program

Those who own and occupy their home can pay their annual real estate taxes in monthly installments. Income guidelines apply (all senior citizens 65 years or older are eligible, regardless of income).

Eligibility Requirements:

- All residents meeting application income guidelines
- Seniors 65+ regardless of income

Income Guidelines:

Household Members	Maximum Household Income
1	\$28,400
2	\$32,450
3	\$36,500
4	\$40,550
5	\$43,800
6	\$47,050
7	\$50,300
8	\$53,550

Note: if any monthly payment is not paid when due, the homeowner will be removed from the plan and all taxes and additions will be due at that time. Also, any change to the deed or increase in income above the income requirement (see sidebar) will cancel the installment plan.

APPLICATIONS MUST BE SUBMITTED BY MARCH 31, 2017



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

For more information visit the Department of Revenue website at www.phila.gov/revenue or call 215-686-6442.

Stay connected

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102



Plan de pago en cuotas del impuesto sobre los bienes inmuebles

Quienes sean propietarios y ocupen su vivienda pueden pagar sus impuestos sobre bienes inmuebles en cuotas mensuales. Se aplican pautas sobre ingresos (todas las personas de 65 años o más califican, independientemente de sus ingresos).

Requisitos de elegibilidad:

- Todos los residentes que cumplan con las pautas sobre ingresos de la solicitud
- Quienes tengan más de 65 años, independientemente de sus ingresos

Pautas sobre ingresos:

Miembros del grupo familiar	Ingreso familiar máximo
1	\$28,400
2	\$32,450
3	\$36,500
4	\$40,550
5	\$43,800
6	\$47,050
7	\$50,300
8	\$53,550

Nota: Si a su vencimiento, no hace efectivo un pago mensual, se eliminará del plan al propietario, y todos los impuestos y agregados vencerán en ese momento. Además, cualquier cambio que se haga a la escritura o aumento de ingresos que supere los requisitos en esta materia (ver recuadro) cancelará el plan de cuotas.

SE RECIBIRÁN SOLICITUDES HASTA EL 31 DE MARZO DE 2017



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

Encuentre más información en el sitio web del Departamento de Ingresos www.phila.gov/revenue, o llame al 215-686-6442.

Siga conectado.  

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102



CITY OF PHILADELPHIA

REAL ESTATE TAX RELIEF HOMESTEAD EXEMPTION

Please complete and return this form to the Department of Revenue by Sept. 13, 2017.

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 your property used for something other than your primary residence, such 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, 2017 to receive a Homestead Credit on your 2018 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.



Real Estate Tax Credit for Active Duty Reserve and National Guard

Active military members can now apply for the 2016 Real Estate Tax Credit for Active Duty Reserve and National Guard offered by the Department of Revenue.

This program provides a tax credit for members called to active duty anywhere outside of Pennsylvania.

Eligibility Requirements:

- Own the property and use it as your primary residence
- Provide documented proof of days served in 2016

For more information and to download an application, visit www.phila.gov/revenue

APPLY TODAY!



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

For more information visit the Department of Revenue website at www.phila.gov/revenue
Or call 215-686-6442.

Stay Connected



1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102

Hon. James Kenney
Mayor

Rob DuBow
Finance Director

Frank Breslin
Revenue Commissioner

Revised 1/17



Crédito fiscal inmobiliario para la Reserva en servicio activo y la Guardia Nacional

Ahora los militares que estuvieron en servicio activo pueden solicitar el **Crédito fiscal inmobiliario 2016 para la Reserva en servicio activo y la Guardia Nacional** que ofrece el Departamento de Hacienda.

Este programa brinda un crédito fiscal para todos los miembros que fueron llamados a servicio activo en cualquier lugar fuera de Pensilvania.

Requisitos de elegibilidad:

- Ser dueño de su vivienda y usarla como residencia principal
- Brindar prueba documentada de los días que sirvió en 2016

Visite www.phila.gov/revenue para obtener más información y descargar una solicitud.

¡HAGA SU SOLICITUD AHORA!



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Para más información, visite el sitio web del Departamento de Hacienda en www.phila.gov/revenue O llame al 215-686-6442.

Permanezca conectado



1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102

Hon. James Kenney
Alcalde

Rob DuBow
Director de Finanzas

Frank Breslin
Comisionado de Hacienda

Revisado 1/17

City of Philadelphia Department of Revenue

**2017 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 2017 Tax Bill, Line 1.....1. , . 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 2016.....4.
- 5. Number of Days in 2016.....5. 365
- 6. Active Duty Percentage (Line 4 divided by Line 5).....6. %
- 7. Actual Real Estate Tax Credit for 2017 (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 2016 (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

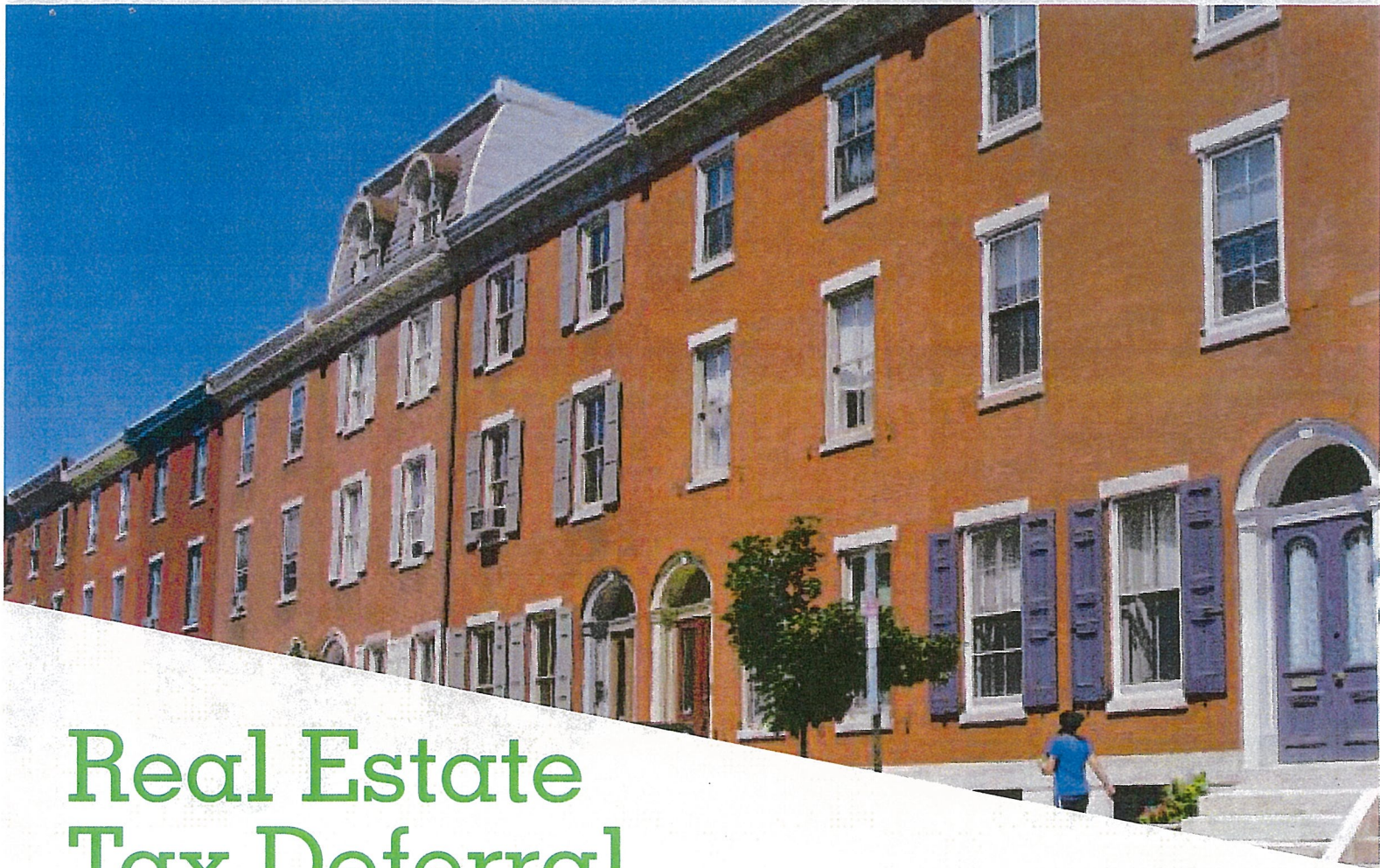
***2017 Application for a Real Estate Tax Credit
for Active Duty Reserve and National Guard Members
on Active Duty Outside of Pennsylvania***

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 2016 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 "Real Estate Tax" then "2017 Active Duty Real Estate Tax Credit."

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



Real Estate Tax Deferral Program

Help for Philadelphia homeowners whose real estate tax increase has created a financial hardship.

Those who own and occupy their homes can postpone payment of their tax increase that is **above 15% in the year of application**. Payment on the excess amount can be deferred until transfer or sale of the property. A **minimum annual interest rate of 2%** will apply to the deferred amount.

Income Guidelines (Example of four)



- Tier 1: Household income is \$56,7211 or greater. Real estate tax must be **more than 25%** of income.
- Tier 2: Household income is \$40,151-\$56,210. Real estate tax must be **more than 12%** of income.
- Tier 3: Household income is \$24,091-\$40,150. Real estate tax must be **more than 8%** of income.
- Tier 4: Household income is \$24,090 or less. Real estate tax must be **more than 5%** of income.

APPLICATION MUST BE SUBMITTED BY MARCH 31, 2017



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

For more information visit the Department of Revenue website at www.phila.gov/revenue or call 215-686-6442.

Stay connected  

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102

En Español al reverso

Hon. James Kenney
Mayor

Rob DuBow
Finance Director

Frank Breslin
Revenue Commissioner

Revised 1/17



Programa de aplazamiento de pagos del impuesto sobre bienes inmuebles

Ayuda para propietarios de viviendas de Filadelfia a quienes el aumento de impuestos les ha generado dificultades económicas.

Quienes sean propietarios y ocupen su vivienda pueden posponer el pago del aumento de sus impuestos cuando este supere el 15 % en el año de solicitud. El pago del monto en exceso puede aplazarse hasta que se realice la transferencia o la venta de la propiedad. Se imputará una tasa de interés anual mínima del 2 % al monto aplazado.

Pautas sobre ingresos (Ejemplo de cuatro integrantes)

- Nivel 1: El ingreso familiar es de \$56,211 o superior. El impuesto sobre los bienes inmuebles debe ser superior al 25 % de los ingresos.
- Nivel 2: Ingreso familiar entre \$40,151 y \$56,210. El impuesto sobre los bienes inmuebles debe ser superior al 12 % de los ingresos.
- Nivel 3: Ingreso familiar entre \$24,091 y \$40,150. El impuesto sobre los bienes inmuebles debe ser superior al 8 % de los ingresos.
- Nivel 4: El ingreso familiar es de \$24,3090 o inferior. El impuesto sobre los bienes inmuebles debe ser superior al 5 % de los ingresos.

SE RECIBIRÁN SOLICITUDES HASTA EL 31 DE MARZO DE 2017



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Encuentre más información en el sitio web del Departamento de Ingresos www.phila.gov/revenue, o llame al 215-686-6442.

Siga conectado.

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102

En inglés al reverso

El Hon. Alcalde
James Kenny

Rob DuBow
Director Financiero

Comisionado Frank Breslin
Director de Cobro de Ingresos

Revisado 1/17

**City of Philadelphia
Department of Revenue**

Filing Deadline: March 31, 2017

Application for Deferral of Real Estate Tax for Taxpayers Based Upon Household Income, Household Expenses, and Available Liquid Assets (Philadelphia Code §19-1307)

Print Owner's/Applicant's Name:

Owner's Social Security Number:

Print Property Address (Must be Principal Residence):

OPA Account Number:

Telephone Number:

E-mail Address:

Total Annual Household Income: (See Instructions)

Number of Persons Residing in Household:

Total Amount Household Expenses: (See Instructions)

Available Excess Liquid Assets: (See Instructions)

Certification Statement:

I, the undersigned, assert the following:

- I am the Owner and use the property as my principal residence; and
- I would suffer substantial hardship in the absence of the requested deferral.

I hereby certify that the statements contained herein are true and correct to the best of my knowledge. I understand that if I knowingly make any false statements herein, I am subject to such penalties as may be prescribed by statute or ordinance.

Owner's Signature: _____ **Date:** _____

Note: The Department may require the Owner to submit such materials as the Department deems necessary to evaluate the Owner's assertion of hardship.

Mail Completed Application To:

**Philadelphia Department of Revenue
P.O. Box 53190, Philadelphia, PA 19105**

Questions: 215-686-6442

E-Mail revenue@phila.gov

For Department Use Only:

Application Approved: _____

Application Rejected: _____ Reason for Rejection: _____

City of Philadelphia – Department of Revenue

Real Estate Tax Deferral Program and Application Instructions

A. Program Requirement Highlights

- An Owner, on a form as prescribed by the Department, must certify that the Owner: a) uses the property as the Owner’s principal residence; and b) would suffer substantial hardship in the absence of the requested deferral.
- Hardship Deferral is determined by consideration of three (3) factors: Household Income; Reasonable Household Expenses; and Available excess liquid assets. **Household Income** is all income received, from whatever source derived (including Social Security), by the taxpayer/owner and members of his or her household while residing in the homestead. **Reasonable household expenses** include but are not limited to: housing, food, utilities, transportation, education, health care, debt service payments, and overall tax burden. **Available excess liquid assets** shall be those liquid assets (cash, bank deposits, stock, bonds, etc.) available for use after subtracting reasonable household expenses. An increase in real estate taxes to 2.5 times the amount of real estate tax on the property in the immediately preceding tax year shall be considered to support a finding of hardship without regard to the three (3) factors. There are four (4) tiers of annual Household Income based upon a percentage of Area Median Income of the Philadelphia metropolitan area, as determined by the U. S. Department of Housing and Urban Development (“HUD”) – see table below.
- Deferrals are subject to six (6) conditions: 1) Assessment of simple interest at an annual interest rate no greater than two (2) percentage points above the interest rate in effect on one year U.S. Treasury bills on the first day of each year for which interest is assessed; 2) Payments are exempt from additions and interest under §19-1303; 3) Payments are subject to lien by the City and School District; 4) Deferral terminates upon transfer of the property; 5) All real estate taxes on the property are current or subject to a payment agreement that is not in default; 6) Owner may satisfy the debt at any time prior to the sale of the property.
- The Department may, at its discretion, no more than once every twelve (12) months, request a taxpayer to recertify eligibility for the deferral.
- Deferral amount shall also be deferred from Real Estate Tax owing on the property in future years provided the Real Estate Tax on the property is at least 115% of the Real Estate Tax in the year immediately preceding commencement of the deferral – as long as the Owner continues to be eligible and meets the conditions regarding the deferral.

	Area Median Income as Determined by HUD for Fiscal Year 2016 is \$80,300.	
	Eligible Annual Household Income for Consideration of Hardship is:	Real Estate Tax Liability must be:
Tier 1	Annual Household Income greater than 70% of Area Median Income: \$56,211 or greater	Real Estate Tax greater than 25% of annual household income - See Example 1
Tier 2	Annual Household Income greater than 50% up to and including 70% of Area Median Income: \$40,151 - \$56,210	Real Estate Tax greater than 12% of annual household income
Tier 3	Annual Household Income greater than 30% up to 50% of Area Median Income: \$24,091 - \$40,150	Real Estate Tax greater than 8% of annual household income
Tier 4	Annual Household Income 30% or less of Area Median Income: \$24,329 or less	Real Estate Tax greater than 5% of annual household income - See Example 2

EXAMPLE 1: A taxpayer’s annual household income is \$60,000 which is within the income criteria for Tier 1. The taxpayer’s real estate tax liability would have to be greater than \$15,000 ($\$60,000 \times 25\%$) i.e., \$15,001 or higher.

EXAMPLE 2: A taxpayer’s annual household income is \$20,000 which is within the income criteria for Tier 4. The taxpayer’s real estate tax liability would have to be greater than \$1,000 ($\$20,000 \times 5\%$) i.e., \$1,001 or higher.

B. Application and Approval Process

- (1) The completed application is to be returned to the Department of Revenue at the address listed on the application no later than February 18 of the tax year for which the deferral is requested.
- (2) The Department shall determine the deferral amount for which the owner is eligible and shall advise the Owner of its decision within thirty (30) days after receiving a **completed** application. The Owner may elect to defer an amount less than the eligible amount determined by the Department.



Senior Citizen Discount

Did you know there's a way to save on your water bill?

Senior citizens whose bill is in their name can receive a 25% discount on their water and sewer bills. Income guidelines apply.

Eligibility Requirements

- Bill must be in your name
- Must be at least 65 years of age
- Total annual income (of all household members) cannot exceed \$31,500

Additional Requirements

- Proof of age for the applicant and spouse
 - Birth Certificate
 - Marriage Certificate
 - Other acceptable proof of age
- Proof of address
 - Personal Identification (such as driver's license or state issued ID)
 - Bills with visible address (at least one utility bill in applicant's name)
 - Lease or rent receipts (for tenants only)
- Proof of total household income
 - Social Security, 1099 form
 - Retirement Pension, 1099 form
 - Interest, 1099 form
 - Income Tax Return from previous year

APPLY TODAY! TO HAVE AN APPLICATION MAILED TO YOU CALL 215-686-6880



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

Applications are accepted at the Municipal Services Building from 8:00 AM–5:00 PM. For more information visit the Department of Revenue website at www.phila.gov/revenue

Stay connected   

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102



Descuento para personas de mayor edad

¿Sabía usted que hay una forma de ahorrar en su factura de agua?

Los ciudadanos de mayor edad que reciban su factura a su nombre pueden obtener un descuento del 25 % en los pagos del servicio de agua y alcantarillado. Se aplican pautas sobre ingresos.

Requisitos de elegibilidad

- La factura debe estar a su nombre
- Debe tener, como mínimo, 65 años de edad
- Los ingresos totales por año (de todo el grupo familiar) no pueden superar los \$31,500

Requisitos adicionales

- Constancia de edad del solicitante y cónyuge
 - Certificado de nacimiento
 - Certificado de matrimonio
 - Otra constancia de edad aceptable
- Comprobante de domicilio
 - Identificación personal (como una licencia de conducir o identificación emitida por autoridad oficial)
 - Facturas con la dirección legible (por lo menos, una factura de servicio a nombre del solicitante)
 - Recibos de arrendamiento o alquiler (solo para inquilinos)
- Constancia de ingresos familiares totales
 - Seguro social, formulario 1099
 - Pensión o retiro, formulario 1099
 - Intereses, formulario 1099
 - Declaración de impuesto a las ganancias del año anterior

¡POSTÚLESE HOY MISMO! PARA QUE LE ENVIEMOS POR CORREO UNA SOLICITUD, LLAME AL 215-686-6800



CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE

Las solicitudes se aceptan en el Edificio de Servicios Municipales de 8:00 a. m. a 5:00 p. m. Encuentre más información en el sitio web del Departamento de Ingresos www.phila.gov/revenue

Siga conectado.

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102



SENIOR CITIZEN'S APPLICATION FOR DISCOUNT ON WATER/SEWER RATES

BASIC INFORMATION – PLEASE COMPLETE.

1. Applicant's Full Name (last, first, middle initial)	
2. Social Security Number/TIN # <i>SSN/Tax identification number required pursuant to Philadelphia Water Regulation Section 305.2. Number will be used for income and age verification.</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Applicant's Date of Birth	
4. Property Address (Street Number, Street Name, Zip Code)	
5. Water Bill Account #	
6. Mailing address, if different from property address (Street Number, Street Name, Zip Code)	
7. Home phone and/or cell phone	
8. Email	
9. Is this your primary residence?	Yes; number of years residing at this residence. <input type="text"/> No <input type="checkbox"/>
10. Is a part of the property rented/used for business?	Yes <input type="checkbox"/> No <input type="checkbox"/>
11. Do you own or rent this property?	Own <input type="checkbox"/> Rent <input type="checkbox"/>

By signing this application, I hereby certify that the information furnished herein is true, correct and complete to the best of my knowledge. I understand that if I knowingly make a false statement herein, I am subject to such penalties as may be prescribed by statute or ordinance. I authorize any third party to release to the City of Philadelphia any information, financial or otherwise, necessary to certify the validity of this application.

Signature: _____

Date: _____



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

1401 John F. Kennedy Boulevard
Municipal Services Building, Concourse Level
Philadelphia, PA 19102

ADDITIONAL INFORMATION MAY BE REQUIRED TO VERIFY HOUSEHOLD INCOME.

Please list the full name and SSN/TIN# of each individual residing at your residence.

SSN/Tax identification number required pursuant to Philadelphia Water Regulation Section 305.2.

Number will be used for income and age verification.

Name _____ Relationship _____ Age _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Name _____ Relationship _____ Age _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Name _____ Relationship _____ Age _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Name _____ Relationship _____ Age _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Mail completed application to:
Philadelphia Department of Revenue
PO Box 41496
Philadelphia, PA 19101-1496**

**Return the application in person to:
Municipal Services Building
1401 John F. Kennedy Boulevard, Concourse Level
Philadelphia, PA 19102**

For more information, please visit phila.gov/revenue or call 215-686-6880.

Por favor llene esto en Ingles. Para servicios de traducción, llame por favor (215) 686-6880.
 Данная форма должна быть заполнена на Английском языке. Для помощи с переводом, пожалуйста,
 обращайтесь по телефону (215) 686-6880.
 Cette forme doit être complétée en anglais. Pour des services de traduction, appelez SVP (215) 686-6880.
 表格必用英填写。如有翻服需要, 致 (215) 686-6880.



SENIOR CITIZEN'S DISCOUNT ON WATER/SEWER RATES STATISTICAL INFORMATION AND VERIFICATION

If you are a senior citizen you may be entitled to a discount on your water/sewer bills. You must, however, be 65 years of age or older and your annual combined income for you, your spouse and all members of your household cannot exceed \$31,500. You may file the application based on income for the prior calendar year.

Eligibility Requirements

1. To be eligible for Senior Citizen's Discount on water/sewer rates, the applicant must be age 65 or older.
2. The applicant must be responsible for making payments directly to the City for water/sewer service for the address listed on the application.
3. The applicant must reside at the address listed on the application.
4. The applicant must meet income requirements.

Note: If the applicant owns several properties, the applicant will receive the discount for only that one property at which the applicant resides.

The following types of documents will generally be accepted as proof of age:

- Valid Driver's License
- A document issued by the Social Security Administration clearly showing date of birth (a Medicare Card or Social Security Card will not be acceptable)
- Birth certificate/Hospital birth record established during the first few years of life and certified by the custodian of the record
- Passport or naturalization papers
- Military discharge papers (if age is shown)

Income Requirements. You must report all items of income. Examples of income which must be reported are listed below.
(NOTE: Income is not limited to this list):

- **SOCIAL SECURITY, SSI AND RAILROAD RETIREMENT:** You must include the total combined annual amount received by you, your spouse and members of your household while residing in your residence with you.
- **PENSION AND ANNUITIES:** The total amount of all types of pensions and annuities received during the reporting period for you, your spouse and members of your household while residing in your residence with you.
- **INTEREST, DIVIDENDS, AND CAPITAL GAINS:** The total amount of interest and dividends received or credited from any source during the reporting period, except the sale of a residence. Report these items of income for you, your spouse and members of your household while residing with you. Capital losses may be used only to offset capital gains.
- **RENTAL INCOME:** Report the net rental income received for the reporting period for you, your spouse and all members of your household (*while residing with you*). If you receive rent for a **portion** of your home or apartment, it must also be included. Rental losses may be used only to offset rental income.
- **BUSINESS INCOME:** Report the total amount of business income received during the reporting period by you, your spouse and all members of your household (*while residing with you*). Business losses may be used only to offset business income.
- **SALARIES, WAGES, OTHER:** Report salaries, wages and all other income received during the reporting period by you, your spouse and members of your household (*while residing with you*).

Examples of items which are not includable as income are:

Medicare benefits; food stamps or other relief supplied by a governmental agency; any Property Tax or Rent Rebate received under statutes of descent and distribution (*inheritance*); the amount of any damages received whether by civil suit or settlement agreement, because of personal injuries or sickness.





Water Revenue Assistance Program (WRAP)

WRAP offers manageable payment agreements to customers who are at risk of having their water service shut off because of a past due balance. Income guidelines apply.

WRAP offers

- Extended payment agreement terms
- Affordable monthly payments
- Potential eligibility for a City grant

To be eligible for WRAP you must:

- Meet income guidelines
- Have the bill in your name
- Live in the property
- Provide copies of each household member's social security card
- Provide copies of household bills
- Have an automatic meter reader on your property

APPLY TODAY!



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

For more information call the Water Revenue Bureau at **215-686-6880** or visit the Department of Revenue website at www.phila.gov/revenue

Stay connected  

1401 JFK Boulevard, Concourse Level, Philadelphia, PA 19102



Programa de asistencia para la tarifa del agua (WRAP es su sigla en inglés)

El WRAP ofrece acuerdos de pago flexibles a clientes que corren el riesgo de que se les interrumpa el servicio de agua por falta de pago. Se aplican pautas sobre ingresos.

El WRAP ofrece

- Condiciones de acuerdo de pagos extendidos
- Pagos mensuales accesibles
- Elegibilidad potencial para una subvención de la ciudad

Para calificar para el WRAP usted debe:

- Cumplir con las pautas sobre ingresos
- Recibir la factura a su nombre
- Vivir en la propiedad
- Suministrar copias de la tarjeta de seguro social de cada integrante del grupo familiar
- Entregar copias de las facturas de la casa
- Contar con medidor automático en su propiedad

¡POSTÚLESE HOY MISMO!



**CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE**

Si desea más información, llame al Water Revenue Bureau (Junta de Ingresos del Agua) al **215-686-6880**, o visite el sitio web del Departamento de Ingresos www.phila.gov/revenue

Siga conectado.  

1401 JFK Boulevard, Planta Baja, Philadelphia, PA 19102



Taxpayer Services Referrals

Office of Property Assessment (OPA)

601 Walnut St., Suite 300W
Curtis Center
215-686-4334
www.phila.gov/OPA

Office of Judicial Records

City Hall, Room #262
215-686-6665

Department of Records & Deeds

City Hall, Room 154
215-686-2260
www.phila.gov/records

Law Revenue Bureau

MSB, 1401 JFK Blvd., Room 580
215-686-0500
www.phila.gov/revenue

Philadelphia Sheriff's Office

100 S. Broad St., 5th Floor
215-686-3565 (Real Estate)
215-686-3530 (Main)
www.officeofphiladelphiaSheriff.com

Tax Review Board

Land Title Building
100 S. Broad St., 4th floor
215-686-5216
www.phila.gov/trb

Judgments & Petitions

1339 Chestnut St., 10th Floor
215-686-7989
www.fjdclaims.phila.gov

Register of Wills

City Hall, Room 180
215-686-6255
www.phila.gov/wills

Inheritance Tax

City Hall, Room 177
215-686-2918
www.phila.gov/wills

Pennsylvania Department of Revenue

Senior Citizen Rent Rebates
110 N. 8th St.
888-222-9190
215-560-2056 (Personal Income Tax)
www.revenue.pa.gov

Federal Building (Internal Revenue Service)

600 Arch St.
1-800-829-4933 (Business & Specialty Tax)
www.irs.gov

Philadelphia Water Department

1101 Market St., 5th floor
215-685-6300
www.phila.gov/water

Real Estate Tax Customer Service	215-686-6442
Business Tax Customer Service	215-686-6600
Water Revenue Customer Service	215-686-6880
Pay-by-phone: (real estate & business tax)	1-877-309-3710
Refuse Collection Customer Service	215-686-5090

Satellite Offices

North Philadelphia Municipal Services Center
Hope Plaza
2761 N. 22nd St.
215-685-9733, 9736, 9737, or 9741
Monday - Friday (8:30 am - 5 pm)

Northeast Municipal Services Center
9239 Roosevelt Blvd. (Rear of shopping center)
215-685-0480
Monday - Friday (8:30 am - 5 pm)

IMPORTANT TELEPHONE NUMBERS

Philly 3-1-1 -- City's non-emergency contact center

City Government Services

Abandoned House @ Vacant Lots	215-686-2463
Human Relations Commission	215-686-4670
Health Department	215-686-5000
Mayor's Action Center	215-686-3000
Philadelphia Corp. for Aging	215-765-9000
Philly 311	311
Recreation Department	215-683-3600
Records Department	215-686-2260
Voter's Registration	215-686-1500

Children & Youth Services

Big Brother/Big Sister Association	215-790-9200
Boys and Girls Club	215-735-8818
Department of Human Services	215-683-4347
Job Corporation	215-985-3650
Philadelphia Futures	215-790-1666
Youth Study Center	215-686-4845
Youth Works (Summer Employment)	215-685-2730

Emergency Services

American Red Cross	215-299-4000
Child Abuse Hotline	215-683-6100
Office of Emergency Shelter/SCVS	215-686-5671
Salvation Army	215-787-2800
United Way	866-SAFE-014

Federal Government

Federal Information	800-688-9889
Post Service Information	800-275-8777
Social Security	800-772-1213

HOUSING

Real Estate Taxes	215-686-6442
Fair Housing	215-686-3237
Ofc. Housing & Community Development	215-686-9749
Philadelphia Housing Authority	215-684-4000
Phila. Housing Development Corp.	215-448-3000
Redevelopment Authority	215-854-6500
Housing & Urban Development	800-225-5342
Property/Rent Rebate	215-560-2056

Legal Assistance

Community Legal Services	215-981-3700
District Attorney	215-686-8000
Lawyer Referral (Bar Association)	215-238-1701
Public Defender Association	215-568-3190
Victim Services (DA's Office)	215-686-8027

Police

Police, Fire, Medical Emergency	911
Abandoned Cars	215-683-2777
Community Relations	215-686-3380
General Information	215-686-3149

Motor Vehicle & Parking

Department of Motor Vehicles	800-932-4600
Handicapped Parking	215-683-9736
Moving Violations	215-686-1675
Parking Violations	215-561-3636
Phila. Parking Authority	215-683-9600

State Government Services

Commonwealth Information Center	800-932-0784
Vital Records (Birth/Death Certificates)	215-560-3054

Streets Department

Sanitation	215-686-5560
Recycling	215-685-7329
Street Repair	215-686-5560
Street Lighting	215-934-5030
Signs (Repair/Replacement)	215-686-5560
Alley Lights	215-686-5516

Utilities

Philadelphia Electric (PECO)	215-841-4000
PECO Emergency	215-841-4141
Philadelphia Gas Works	215-235-1000
PGW Emergency	215-235-1212
Philadelphia Water Dept. (PWD)	215-685-6300
Water Revenue Bureau	215-686-6880

Utility Grants

LIHEAP	215-560-2970
Heater Hotline	215-568-7190

CONNECT WITH US!

Find us on
Facebook and Twitter



/PhilaRevenue



@PhilaRevenue

Philadelphia Department of Revenue
EXTENDED BUSINESS HOURS
February 1 - April 18 2017

MONDAY THROUGH THURSDAY
8:30 a.m. — 7:00 p.m.

FRIDAY
8:30 a.m. — 5:00 p.m.

SATURDAY
10:00 a.m. — 2:00 p.m.

Business Services: 215-686-6600
Taxpayer Services: 215-686-6442
Water Revenue Bureau: Walk-ins only

SERVICES OFFERED DURING EXTENDED HOURS:

- Pay tax and water bills
- Print bills or payment coupons
- Submit completed tax form
- Pickup blank tax return forms
- Set up new tax accounts
- Edit/change tax account information
- Apply for assistance programs

No Need to Wait in Line...

Pay your taxes and water bills online
24 hrs. a day, 7 days a week!
www.phila.gov/pay



Please use the main entrance on JFK Boulevard during extended hours

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