



# CITY OF PHILADELPHIA

BOARD OF REVISION OF TAXES  
THE CURTIS CENTER

601 WALNUT STREET, Suite 325 East  
Philadelphia, PA 19106

Phone (215) 686-4343  
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## **REAL ESTATE MARKET VALUE APPEAL FILING INSTRUCTIONS FOR TAX YEAR 2013**

Enclosed for your use is the appeal application, should you decide to appeal the proposed real estate market value on your property for tax year 2013. All appeal applications must be completed and submitted to our office no later than **Monday, October 1, 2012, or thirty (30) days from the date of the Office of Property Assessment's notice of the proposed revision, whichever date is later.** You must complete and submit a separate application for each property appealed. Do not fax your application to our office. Appeal applications are also available on our website at [brtweb.phila.gov](http://brtweb.phila.gov).

For **oral** hearings, The Board of Revision of Taxes will notify you in writing of your scheduled hearing date approximately 30-45 days in advance. At the public hearing you will have the opportunity to present evidence, including photos, documents and witnesses, to support your opinion of your property's fair market value.

Appeal applications that are submitted by a representative on behalf of the property owner must be accompanied by an executed power of attorney **at the time of filing.** Forms are available on our website. The power of attorney must be signed, dated and **specify the tax year being appealed.** All agents must possess a current, valid Business Privilege Tax Number to conduct business in Philadelphia. Please sign and date the application.

### **WHO MUST SUBMIT AN APPRAISAL**

The Board of Revision of Taxes requires the submission of eleven (11) copies of a **current** real estate appraisal (including 1 electronically submitted PDF copy) that has been prepared by a Pennsylvania State Certified General Appraiser if the property under appeal comes under any of the indicated classifications:

<b>Classification</b>	<b>Market Value</b>	<b>Appraisal Needed?</b>
Residential	\$750,000 or more	Yes
Commercial	\$750,000 or more	Yes
Industrial	\$750,000 or more	Yes
Institutional	\$750,000 or more	Yes
Multi-family	\$750,000 or more	Yes*
Mixed Use (Store/Office and Residential)	\$750,000 or more	Yes*
All	Less than \$750,000	No*

You must submit all appraisals, income and expense statements and leases, at least twenty (20) days prior to the scheduled public hearing. **The Board will strictly enforce this requirement.**

**If the subject of your appeal is a property with a city determined market value below \$750,000, you are NOT required to submit an appraisal.**

**\*Owners of multi-family and mixed use properties with a market value under \$750,000 will be required to submit an income and expense statement for the last 3 years in lieu of an appraisal, and 2 copies of all current leases.**

If you have any questions concerning the appeal process, please contact the Board of Revision of Taxes at [appealinquiry@phila.gov](mailto:appealinquiry@phila.gov) or by phone at 215-686-4343.