



## HOW PHILLY WORKS *STILL TIME TO APPEAL YOUR PROPERTY ASSESSMENT*

If you own property in Philadelphia, chances are you awaited the city's new assessment of its value with fear and trepidation. (Just how the Eagles "D" performed against the Broncos last Sunday. Sorry.)

For most people, the actual assessment turned out to be a relief. And, by now, many facing increased property tax bills in 2014 are resigned to the inevitable. But others are still fuming and wondering what to do next.

An earlier edition of [HOW PHILLY WORKS](#), which you can read [here](#), explained how to seek a "first-level review" of your assessment from the Office of Property Assessment (OPA). Nearly 50,000 did. But the deadline for doing this is over.

Not to worry though. You still have a second bite of the apple if you think your assessment is too high or simply wrong. But you have to bite soon. Today's [HOW PHILLY WORKS](#) tells you what to do and when to do it.

--October 1, 2013

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### **[I'm still hearing a lot about AVI. Any chance the whole process will be scrapped?](#)**

Not likely. Some people (like City Controller Alan Butkovitz) still think the new assessment system – called AVI or Actual Value Initiative – is even worse than the old assessment system, which was almost universally condemned as unfair and inequitable. But City Council bartered for a one-year delay so that the new assessments would factor into property taxes due in 2014, rather than 2013 (as the Nutter administration wanted). While there is still talk about providing relief to property owners facing increased real estate taxes, AVI seems here to stay.

### **[I'm one of the still-fuming-but-did-nothing-about-a-first-level-review people you mentioned.](#)**

**You still have until Monday, October 7, 2013 to file a formal appeal of your assessment with the Board of Revision of Taxes (BRT).** You should have received your assessment notice already. If not, you are not bound by the October 7 deadline but have 30 days from when you get your notice to file your appeal with the BRT. (For people who become property owners after October 7 but before December 31, the 30 day period starts to run after the date of the deed conveying the property or execution of the agreement of sale.)



### **Remind me what the BRT is.**

The BRT is responsible for determining the value of properties after an appeal of an assessment has been filed. The BRT is not involved the assessment process itself. The Board's seven members are appointed by the Board of Judges of the Philadelphia Common Pleas Court.

### **Will I be penalized because I didn't seek a "first-level review" with the OPA?**

Not at all. You can file a formal appeal with the BRT if you either missed the deadline for seeking a "first-level review" or if you weren't satisfied with the outcome of the review.

### **I don't know what day I got the notice, let alone where I put it! Where can I find it?**

Information about your assessment can be found on the OPA [website](#). All you need is your address to find out your OPA account number and other information you need for your appeal.

### **My neighbor filed a first-level review with the OPA and got a letter saying it hasn't been processed yet. Should she file an appeal with the BRT?**

Definitely. As of the end of September, the OPA had only completed around half of the nearly 50,000 first-level review requests. The office sent letters to the remaining 25,000 whose requests are still pending so they could file a formal appeal with the BRT by October 7. Tell your neighbor not to wait for the outcome of her first-level review.

### **I rent property but pay part of the property tax each year. Can I appeal the assessment?**

Yes, tenants who are responsible for paying all or part of the real estate taxes (for residential properties), or all of part of the use and occupancy taxes (for commercial properties), are "aggrieved parties" who are eligible to appeal an assessment.

### **How much does it cost to file an appeal?**

There is no cost to file an appeal with the BRT.

### **What do I have to prove to the BRT to get my assessment changed?**

You need to prove that the estimated market value of your property is too high, or that it is out of line with assessments of similar surrounding properties or that the assessment incorrectly described characteristics of your property that impact its value. You can find the appeal forms and instructions in English and Spanish at <http://www.phila.gov/brt/appeals/Pages/default.aspx>.

### **Can I file my appeal online?**

Unfortunately not. All appeals must be submitted via snail mail to the BRT, The Curtis Center, 601 Walnut Street, Suite 325 East, Philadelphia, PA 19106. You can drop the form off at the office too.



### **Can I plead my case to the BRT in person?**

If you want to. The appeal form gives you the option of an oral hearing at which you appear before the BRT or a non-oral hearing at which you don't have to appear but can send documents (e.g., appraisals, income and expense statements, leases) supporting your appeal. If you request a hearing and don't show up, your appeal will be dismissed. The BRT will notify you about a hearing in writing around 30-45 days in advance. Hearings will begin in January of 2014.

### **How long will it take for BRT to process my appeal?**

According to BRT, you may expect a decision letter approximately 10 days after your case is heard. The BRT hopes to complete all hearings on residential properties by June, but this depends on the number of appeals it receives.

### **How many appeals will the BRT get?**

As of today, according to the BRT's Executive Director, a little over 2,000 appeals have come in the door. This amount is fairly low, considering that OPA reports that over 500,000 assessment notices were sent out. However, since people tend to act at the last minute, we expect the numbers will be much higher by October 7. In fact, during this past spring's budget testimony in City Council, the BRT's Executive Director said the office was preparing for between 45,000 and 55,000 appeals – many of them following no changes in the assessments after OPA's first-level review process.

### **Just curious: do we know how many assessments OPA changed?**

OPA wouldn't give us the most recent numbers. As of September 26, Philly.com reported that, of 24,693 completed first-level reviews, 21,529 (87%) resulted in no change to the assessment value, 61 (0.2%) resulted in an increased assessment value, and 3,103 (12.5%) led to a decrease. But remember, nearly half of the first-level reviews haven't been completed.

### **If the OPA ruling is different from BRT, which decision holds?**

The BRT's decision. The OPA's review is not a legal proceeding.

### **And if I don't like the BRT's decision?**

You can appeal to the Philadelphia Court of Common Pleas.

### **What happens if my tax bill is due before my appeal is decided? Do I have to pay it?**

A bill passed by City Council last spring – that went into effect this fall after Mayor Nutter refused to sign or veto it – allows residential property owners who have filed a timely appeal of their property assessment with the BRT to pay the property tax they paid in 2013 (no later than the March 31, 2014 due date). The bill abates any interest or penalties.



**What about commercial property owners?**

At least for now the law only applies to residential property owners. But this could change soon. Council is holding a hearing this Friday, October 4 on a bill that would extend the tolling legislation to commercial properties.

**Who should I call if I still have questions?**

You can contact the BRT by sending an e-mail to [appealinquiry@phila.gov](mailto:appealinquiry@phila.gov) or by calling 215-686-4343.

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