

**REGULATIONS OF
THE OFFICE OF PROPERTY ASSESSMENT OF THE CITY OF
PHILADELPHIA**

**ARTICLE I
GENERAL PROVISIONS**

Section 101. Definitions.

The following words and phrases when used in the Regulations of the Office of Property Assessment of the City of Philadelphia shall have the meanings given to them in this Section unless specifically provided otherwise or unless the text clearly indicates otherwise:

- (a) “Code.” The Philadelphia Code.
- (b) “DIT.” Development Impact Tax established by Chapter 19-4400 of the Code.
- (c) “OPA.” Office of Property Assessment of the City of Philadelphia.
- (d) “Regulations.” Regulations of the Office of Property Assessment of the City of Philadelphia.
- (e) “Total Project Costs.” Entire estimated cost of construction or improvement, including all costs covered by the Building Permit as well as the cost of all electrical, plumbing, mechanical, fire suppression systems, and interior finishes.

ARTICLE II
IMPROVEMENTS TO RESIDENTIAL PROPERTIES AND
DETERIORATED INDUSTRIAL, COMMERCIAL OR OTHER BUSINESS
PROPERTIES FOR PURPOSES OF DETERMINING ELIGIBILITY FOR
EXEMPTION FROM REAL ESTATE TAXES

Section 201. Application.

Upon application, OPA may grant a real estate tax exemption upon improvements to certain eligible properties. Improvements to residential properties and deteriorated industrial, commercial or other business properties as well as new construction of residential properties may qualify for exemption, as provided by §§ 19-1303.2, 19-1303.3, and 19-1303.4 of the Code.

Section 202. Improvements for Purposes of Determining Eligibility for Exemption from Real Estate Taxes

(a) Repairs, constructions, or reconstruction, including additions and alterations, shall be deemed improvements eligible for real estate tax exemption when they have the effect of rehabilitating a structure or property so that it becomes habitable or attains a higher degree of housing safety, health or amenity, or is brought into compliance with the laws, ordinances, or regulations of the City of Philadelphia. Repairs, constructions, or reconstruction that do not exceed \$15,000.00 in total project costs shall not qualify as improvements.

(b) Ordinary upkeep and maintenance shall not qualify an improvement. Work that is either required to keep a property in the same or similar condition or is expected to be required to repeated within a ten (10) year period will be deemed a non-improvement.

(c) Improvements may include, but are not limited to:

(1) New construction, additions, and/or alterations that change the square footage of a structure;

(2) Rehabilitation of an existing uninhabitable structure or portion thereof to make it habitable;

(3) Rehabilitation of an existing structure or portion thereof causing it to attain a higher degree of housing safety, health, or amenity;

(4) Rehabilitation of an existing structure or portion thereof causing it to become compliant with applicable laws, ordinances, or regulations;

(5) Rehabilitation or alterations performed to change the use of the structure or portion thereof;

(6) Structural modifications to an existing structure or portion thereof;

(7) Work performed to change the number of residential dwelling units in an existing structure; or

(8) Capital improvements to an existing structure that are beyond regular maintenance.

(d) Non-improvements include, but are not limited to:

- (1) Painting, wallpapering, or paneling of existing walls;
- (2) Installation or repair of carpeting, tile, or hardwood flooring;
- (3) Repair or replacement of an existing heating and/or cooling system;
- (4) Repair, updating, or replacement of electrical system;
- (5) Repair, updating, or replacement of plumbing system;
- (6) Repair or replacement of existing roof;
- (7) Repairs to exterior brick walls and/or pointing;
- (8) Repairs to exterior stucco walls;
- (9) Repair or replacement of existing property sidewalk(s);
- (10) Installation, repairs, or replacement of fences; or
- (11) Exterior landscaping work.