

June 29, 2020

The Honorable Darrell Clarke  
City Council President  
City Hall, Room 490  
Philadelphia, PA 19107

Dear Council President Clarke,

This letter is in response to questions raised by email.

**Councilmember Parker:** *Could you please tell us whether the Dept. of Revenue will extend the deadline for homeowners to apply for the Homestead Exemption and the Senior Freeze for the 2020 tax year until December 31, 2020? If the Dept. has decided not to extend the deadlines, could you please explain the basis for that decision? If the Dept. has decided to extend the deadlines, can you explain how that will work, both for those who have already paid 2020 taxes and those who haven't?*

The deadlines to apply for a Homestead Exemption and Senior Citizen Tax Freeze for the 2020 tax year were December 1, 2019 and January 31, 2020 respectively. Both dates were well before disruptions occurred due to the COVID-19 health emergency.

The Department of Revenue has not extended the December 1, 2020 deadline to apply for the Homestead Exemption, which will reduce a homeowner's 2021 Real Estate Tax. Additionally, the deadline to apply for the Senior Citizen Tax Freeze is January 31, 2021, for the applicant's 2021 Real Estate Tax. At this time, we believe that the public will have ample time to apply for both Homestead and the Senior Freeze, although we will revisit this decision later this year as the deadline is closer.

**Councilmember Parker:** *Could you please provide more detailed information and specifics on the programmatic changes the Department has enacted as part of the Covid-19 Revenue relief package, as well as other changes that remain under consideration? Is there any information available on-line to the general public regarding these programs?*

The Department has released consistent guidance to businesses and taxpayers at [www.phila.gov/covid-19-tax-relief](http://www.phila.gov/covid-19-tax-relief) throughout the COVID-19 emergency, including extensions to file for both Real Estate Tax and various business taxes. We are in the process of launching specialized payment agreements specific for businesses and will alert Council as soon as they are available. We believe that our existing programs, OOPA and TAP, offer significant protection for homeowners experiencing hardship, and we continue to promote these programs.

If you have any additional questions, please feel free to contact my office.

Thank you,

Frank Breslin  
Revenue Commissioner