

CLIENT ALERT



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Extension for Philadelphia Nonprofit Property Owners Filing to Maintain Tax Exemption

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Nonprofit organization owners of tax-exempt real property located in Philadelphia were required to submit information by March 31, 2015 for their properties to continue to be exempt from tax for 2016. The Philadelphia Office of Property Assessment (OPA) has extended that deadline until June 1.

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The OPA had sent notices to nonprofit organization owners requiring them to submit forms and provide substantial documentation concerning their use of the property and exempt status. In addition to extending the due date for submission, the OPA has reduced the compliance burden by requiring that a nonprofit organization property owner submit only a completed OPA form, along with the IRS letter of determination of exempt status under Internal Revenue Code section 501(c)(3). The documents listed on the OPA form do not need to be provided. This will make it easier for nonprofit organizations to comply with the new annual certification requirement.