



# CITY OF PHILADELPHIA

Office of Property Assessment  
www.phila.gov/opa

## Notice of Valuation for 2023

Property Location: 552 N 18TH ST  
OPA Account Number: 151039400  
Notice Date: AUGUST 1, 2022  
Owner(s): HIGHWAY MISSION TABERNACL

HIGHWAY MISSION TABERNACL  
PO Box 15191  
Philadelphia PA 19130-0191

T792 P1



## 2023 Property Market Value \$1,149,600

### Property Characteristics

Category: SINGLE FAMILY  
Type: ROW TYPICAL  
Zone: P

Prior Year Comparison	2022	2023	Net Change
Total Market Value	\$918,800	\$1,149,600	\$230,800
Land Market Value	\$275,578	\$229,920	\$-45,658
Improvement Market Value	\$643,222	\$919,680	\$276,458
Pre-Determined Ratio	100%	100%	0%
Assessed Value	\$918,800	\$1,149,600	\$230,800
Exemptions/Abatements	\$691,100	\$921,900*	\$230,800
Homestead	\$0	\$0	\$0
Taxable Assessed Value	\$227,700	\$227,700	\$0

\*If you have been approved for LOOP or an abatement, that amount is indicated here.

### Homestead Exemption

NO\*\*

\*\* The Homestead Exemption offers Real Estate Tax savings to eligible Philadelphia homeowners by reducing the taxable portion of a property's assessment by up to \$80,000. To be eligible, you must simply own and occupy your property as your primary residence. To apply, call 215-686-9200 or visit [www.phila.gov/opa](http://www.phila.gov/opa). However, if you have already been approved for the Longtime Owner Occupants Program (LOOP) or an abatement, then you cannot also receive the Homestead Exemption.

**THIS IS NOT A BILL.** However, the 2023 real estate tax bill will be calculated using the 2023 values shown above and the adopted tax rate.

If you think the proposed valuation is incorrect, you may request a review by completing the enclosed First Level Review form by September 30, 2022. If you choose to file a formal appeal, the application must be submitted to the Board of Revision of Taxes on or before October 3, 2022.

Please read the enclosed letter for important information about this Notice.





# CITY OF PHILADELPHIA

Office of Property Assessment  
www.phila.gov/opa

## 2023 Residential Property Assessment First Level Review Request

### SECTION 1: OWNERSHIP



Owner Name 1: HIGHWAY MISSION TABERNACL  
Owner Name 2:  
Property Address: 552 N 18TH ST

Mailing Address: HIGHWAY MISSION TABERNACL  
PO Box 15191  
Philadelphia PA 19130-0191

OPA Account Number: 151039400

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

### SECTION 2: BASIS FOR FIRST LEVEL REVIEW

Indicate why you believe the valuation you received does not represent the true market value. Financial impact and/or the rate of the value change is **not** sufficient grounds for a review. Requests for First Level Reviews should be based on at least one of the three categories noted below. Check one or more for your review basis.

- ☐ **MARKET VALUE:** This property is assessed greater or less than its True Market Value.
- ☐ **NON-UNIFORMITY:** This property assessment is out of line generally with similar properties.
- ☐ **INCORRECT EXEMPTION/ABATEMENT:** The exemption/abatement listed for the property is not correct or missing.

ADDITIONAL DESCRIPTION: \_\_\_\_\_

### SECTION 3: OPINION OF ASSESSED MARKET VALUE

Indicate what you believe the true market value (the value the property would sell for on the open market) should be.

Based on this appeal information, I believe the proper assessment of this property should be:

Land:	Improvement/Building:	TOTAL:
-------	-----------------------	--------

All information obtained as a result of filing this request for a review will be used to help ensure the accuracy of the assessment to the fullest extent possible for tax year 2023 and future tax years. Such information may support: (a) a decrease in the assessed value, (b) an increase in the assessed value, or (c) no change to the assessed value.

Through my signature below, I affirm that I am the owner or the appointed representative of the owner and that all of the information supplied is true and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Owner or Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Representative's Name (Please Print)

\_\_\_\_\_  
Daytime Telephone Number

\_\_\_\_\_  
Company/Firm

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Mailing Address City State Zip Code

\_\_\_\_\_  
Business Privilege Tax Number

Preferred method of contact: ☐ Email ☐ Phone ☐ U.S. Mail

Please mail this completed form, along with any supporting documentation, to:

Office of Property Assessment  
PO Box 51498  
Philadelphia, PA 19115

The request for a First Level Review must be submitted by **September 30, 2022**. You may submit with this application any additional material to support your request. You may also formally appeal your assessment to the Board of Revision of Taxes. If you have any questions, please contact the Office of Property Assessment at 215-686-9200 or online at [www.phila.gov/opa](http://www.phila.gov/opa).



# CITY OF PHILADELPHIA

Office of Property Assessment  
www.phila.gov/opa  
Curtis Center – Suite 300 West  
601 Walnut Street  
Philadelphia, PA 19106

August 1, 2022

Dear Property Owner:

Enclosed is a Notice of Property Market Valuation for 2023. This information is being sent to you because there has been a change in either the Total Market Value of your property or in the components that make up the Total Market Value of your property. This is not a tax bill, but this is important information that may impact your tax bill.

The Total Market Value of your property includes the Improvement Market Value (for the actual building/structure that is on the land) and the Land Market Value (for the land itself). The land value is essentially an allocation of the portion of Total Market Value attributable to the land.

The table on the enclosed Notice shows the ownership and assessment information reflected in the OPA's records as of May 18, 2022.

To determine assessed values of residential properties, OPA typically considers a number of factors, including:

- Size and age of a property
- A property's location and condition
- Recent sales of similar properties in the area, taking into account differences between properties sold and the property being assessed

For commercial and large multi-family properties, value is determined by analyzing recent sales, costs of operation, income generated, or the cost of land and construction.

If you think the new value is incorrect, you may request that OPA conduct a First Level Review (FLR) if you are able to prove at least one of three things:

- **Market Value:** The valuation of your property is too high or too low, and/or the characteristics of your property that affect its valuation are substantially incorrect.
- **Non-Uniformity:** The valuation of your property is not uniform with other properties throughout the city.
- **Incorrect Exemption/Abatement:** The exemption/abatement listed for the property is not correct or is missing.

Financial impact and/or the rate of the value change is not sufficient grounds for review.

You may request a review of this valuation by completing the enclosed First Level Review form and returning to OPA by September 30, 2022.

There is also a formal appeal process conducted by the Board of Revision of Taxes. The deadline for filing a formal appeal with the Board of Revision of Taxes is October 3, 2022. The deadline for filing a formal appeal is established by state law and is not impacted by the filing of a First Level Review.

Requesting a First Level Review does not preclude you from filing an appeal with the Board of Revision of Taxes. You may file both as long as you adhere to each deadline.

It is important to you and the City that your market value be accurate and fair. Please carefully review the information in this Notice and contact the OPA at 215-686-9200 or online at [www.phila.gov/opa](http://www.phila.gov/opa) with any questions.

Sincerely,

The Office of Property Assessment