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June 7, 2013

Ms. Joan T. Decker
Records Commissioner
Department of Records: City Hall
Philadelphia, PA 19107

Re: Denial of Realty Transfer When Proper Documentation Is Not Provided

Dear Commissioner Decker:

The City of Philadelphia Law Department asserts that failure to provide proper documentation in support of the familial exemption for Realty Transfer Tax upon transfer of real property ownership should result in denial of recordation of a deed.

The Philadelphia Code § 19-1405(6) sets forth that Realty Transfer Tax shall not be imposed on a transfer of real property when the grantee and grantor have a familial relationship. The exempt familial relationships are enumerated in the Code. Under this exemption, the grantee and grantor must jointly sign the Philadelphia Real Estate Transfer Tax Certification Affidavit as issued by the Revenue Department.

Proper documentation of a familial relationship may include birth and/or marriage certificates, or other government issued proof of the familial relationship upon which an exemption is being requested.

If such documentation is not provided at the time the deed is presented to the Records Department for recordation, the grantor and grantee have the option to pay the Realty Transfer Tax, and seek a refund. A refund petition must be submitted to the Department of Revenue within ninety (90) days of the recordation of the deed, and proper documentation in support of the familial exemption must be provided with the petition.

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A copy of this letter may be provided to grantors and grantees for reference at the discretion of the Records Department.

Sincerely,

Christine T. Bak
Senior Attorney

CTB/krs
Enclosure