

2021 Tax Abatement Timeline Fact Sheet

This document serves as a guide to obtaining a building permit prior to changes in the real estate tax abatement for new residential construction projects taking effect after December 31, 2021. Permit timelines for several City Departments are summarized below. Be advised that other departmental approvals or permits not listed in this document could also be required prior to pulling a building permit.

What's changed

- For tax abatements applied for at the City's Office of Property Assessment (OPA) on or before December 31, 2021, 100% of the value of improvements are abated for a period of 10 years.
- For tax abatements pertaining to commercial/industrial construction applied for after December 31, 2021, 90% of the value of the improvements are abated for a period of 10 years.
- For tax abatements pertaining to new residential construction applied for after December 31, 2021, 100% of the value of the improvements are abated in the first year, declining evenly each year until year 10 when only 10% of the value of the improvements are abated in the 10th year.
- The tax abatement schedule for residential rehabilitation projects will remain unchanged.

Key Dates:

May 1, 2021 – latest recommended date for large projects to submit to PWD

October 1, 2021 – latest recommended date to apply for building permit

December 31, 2021 – last day to apply for Tax Abatement

What's needed

- Prior to applying to OPA for the tax abatement, a building permit must be obtained from the Department of Licenses and Inspections (L&I).
- The most commonly sought permits and approvals necessary to get a building permit are obtained from the Water Department (PWD), the Streets Department (Streets), and the Philadelphia City Planning Commission (PCPC).

Applications should be submitted as follows:

- Email to abatements@phila.gov
- Subject line should read "NEW TAX ABATEMENT APPLICATION"; and
- Attach the application and permit (required).

The filing date is recorded as the date the application email is submitted. The OPA staff sends a confirming email.

In the event that an applicant requires a date-stamped copy, dropping the application off in person is still the best way to do that. In light of possible continued pandemic restrictions, the applicant should confirm that the office is open prior to drop off of applications.

L & I Review

L & I Guidance

- For projects expecting a building permit issued by December 31, 2021, it is recommended that you file your building permit application no later than October 1, 2021.
- It is common for resubmissions to occur after reviews are completed, but three months should be sufficient to accommodate these L & I reviews.
- It is essential that a zoning permit is obtained prior to the building permit and that all pre-requisite approvals for the building permit (PWD, Streets and PCPC) are obtained in a timely manner.

Service Commitments

- 5 business days for accelerated
- 10 business days for affordable
- 15 business days for residential
- 20 business days for standard
- *Service Commitments apply to submissions and all resubmissions*

Most Common Zoning Permit Prerequisites

- PWD
- Streets
- PCPC (Plan Review and/or CDR)

Most Common Building Permit Prerequisites

- PWD
- Streets

For additional information, visit L & I's website:

www.phila.gov/li.

PWD Review

Some PWD development project reviews can average 8 months to complete. Use the guidance below to ensure reviews are completed in the shortest time possible.

Stormwater Management Review Timeline

- Required for all projects that propose 5,000 square feet or more of earth disturbance
- Average of 8-months for Post-Construction Stormwater Management Plan (PCSMP) Approval (>15,000 SF in most watersheds). This includes time spent with PWD for review (5 days per Conceptual Review, 15 days per PCSMP Review), but the majority of time is spent with the applicant for revisions.
- Average of one month for PCSMP Exemption (5,000 SF–15,000 SF in most watersheds)
 - ◇ Further guidance about Stormwater Management Reviews: <https://www.pwdplanreview.org>
- Submit Utility Plan at least two months in advance of submitting the building permit application. If Private Cost review is required, the applicant should plan for additional review time.
 - ◇ Further guidance about Utility Plan Review: <https://www.pwdplanreview.org/water-and-sewer-connections>

Sewage Facilities Planning (Act 537) Timeline

- Required for all building permits and projects that will generate sanitary sewage.
- Act 537 review is normally completed within 10 business days of submission.
 - ◇ Further guidance about Act 537 Review: <https://www.pwdplanreview.org/water-and-sewer-connections>

Utility Plan Review Timeline

- Required for all building permits and projects proposing connections to PWD infrastructure.

5 ways to shorten Review Timelines

- Respond quickly to each review comment and consider including a response letter indicating how comments were addressed.
- Reduce time between stormwater review stages by submitting the PCSMP as soon as Conceptual Approval is obtained. The average time between Conceptual Approval and PCSMP submission is 3-months.
- Thoroughly review plans prior to submissions to reduce comments.
 - ◇ Stormwater plan and report requirements
 - ◇ Utility Plan Checklist
- Choose a “green” stormwater management design that qualifies for Expedited PCSMP Review. This will reduce PWD’s PCSMP review from 15 days per review to 5 days.
- Avoid common mistakes
 - ◇ Sample Stormwater plans and other resources
 - ◇ Sample Utility Plan

PWD Reviews and the Role of eCLIPSE

- L & I’s Electronic Commercial Licensing, Inspection and Permitting Services Enterprise (eCLIPSE) allows customers to apply for permits, schedule inspections, and obtain approvals from multiple departments. All PWD reviews must be completed outside of the eCLIPSE system. However, PWD will use eCLIPSE to affirm their pre-requisite approval on permits.
- PWD approval must be obtained before L & I may issue the permit to the Applicant.
- Once a permit enters the review queue, it may take up to 10 business days for PWD to provide review.
- The outcome of PWD’s review will be either “Revisions Required” or “Accepted”. If “Revisions Required”, please refer to the comments provided by PWD found on the review tab of the permit or applicant revisions resubmissions screen.
- Once the pre-requisite PWD review is complete, the applicant must resubmit in eCLIPSE for PWD to mark the status as “Accepted”.

eCLIPSE Resources

- [PWD eCLIPSE FAQ](#)
- [L & I Information Sheet - Prerequisite Approval Process in eCLIPSE for PWD](#)

PCPC Review

PCPC's CDR Guidelines

- Depending on the volume of applications, please allow for 5 -12 weeks for a completed review
- A CDR referral from L&I must be received by PCPC
- All CDR materials must be submitted three weeks before the CDR meeting
- The RCO meeting must be held (and properly noticed) before the CDR meeting

PCPC posts the CDR meeting agenda about two weeks before the meeting. When developing the agenda, PCPC gives preference to applicants whose RCO meeting is held before the agenda is posted and to projects with earlier L&I referral dates.

PCPC Urban Design Review

The timeline begins after PCPC staff receive complete submission of plans and other required information. The timeline is contingent upon timely responses from the applicant when revisions are requested by PCPC staff. Significant revisions may extend the timeline.

- Façade Review – 10 business days
- NCO Review – 10 business days
- NCA Review – 10 business days
- Mixed Income Housing Bonus Review – Mixed Income Housing Bonus Review (Design review portion only) – 10 business days
- Garage Façade Review – 10 business days
- Sky Plane Review – 10 business days
- Public Open Space Review – 10 business days

All of PCPC Urban Design Reviews are currently completed in eCLIPSE, except for the Mixed Income Housing Bonus Review.

Submissions for Mixed Income Housing Bonus Design Reviews when constructing affordable units can be sent to: planning.development@phila.gov.

PCPC Development Plan Review

The timeline begins after PCPC staff receive complete submission of plans and other required information. The timeline is contingent upon timely responses from the applicant when revisions are requested by PCPC staff. Significant revisions may extend the timeline.

- Subdivision Plat Review – 30 days; it requires approval by the Planning Commission at its public meeting.
- Major Masterplan Amendment Review – within 30 days of the introduction of the legislation; it requires approval by the Planning Commission at its public meeting.
- Minor Masterplan Amendment Review – 10 business days
- Lot Adjustment Review – 10 business days
- Landscaping Review – 10 business days
- Wissahickon Watershed Overlay Review – 10 business days
- Steep Slope Review – 10 business days
- Street Frontage Determination Review – 10 business days
- Mixed Income Bonus Application and Plan Review – 10 business days

All of PCPC Development Plan Reviews are currently completed in eCLIPSE.

Streets Review

The Streets Department reviews may take up to 3 months to be approved depending upon how many re-submissions must be reviewed. For projects expecting a building permit issued by L & I by December 31, 2021, it is recommended that you file your review with Streets Department no later than September 1, 2021.

Streets Department review and approval is a pre-requisite for Zoning and Building Permits:

1. Pre-requisite Zoning Permit Reviews
 - a. Simple Reviews - 1-5 business days to review and comment or approve
 - b. Complex Reviews - 14 business days review and comment or approve

2. Pre-requisite Building Permit Reviews
 - a. Simple Reviews – 1-5 business days to review and comment or approve
 - b. Standard Reviews – 5 business days to review and comment or approve
 - c. Complex Reviews vary depending on complexity and presentation of the plan set. The review timeline is dependent upon whether the project must be distributed amongst Streets Department partners for review and comment. Partners may include PennDOT, Office of Complete Streets, PCPC, as well as Street internal Units.

Art Commission Review

The timeline begins after PCPC staff receive complete submission of plans and other required information. The timeline accounts for the time needed to conclude the review process, most proposals require two reviews at a monthly public meeting. Simple proposals or proposals only requiring staff level review may have a shorter review time.

- Public Art Review – 60 days
 - Public Art Bonus Review – 60 days
 - Construction Review in certain overlays, on City property, or using City funds – 60 days
 - Sign, Canopy, Awning Review – 60 days
- Art Commission Reviews may need to be heard at the monthly public meetings as well as documented in eCLIPSE.

Historical Commission Review

The timeline for a staff-level review begins when the Historical Commission receives a complete building permit application with plans and other required information in eCLIPSE. The timeline for review by the Historical Commission and its advisory Architectural Committee at their monthly public meetings begins on the monthly submission deadline, provided the Historical Commission has received a complete application with plans and other required information. After the Historical Commission approves an application at a monthly meeting, the staff will verify that subsequent building permit application submitted through eCLIPSE complies with the terms of the Commission's approval.

- Staff Level Review – maximum 5 days
- Historical Commission and Architectural Committee Review – 30 days from submission deadline