OFFICE OF THE CITY CONTROLLER
CITY OF PHILADELPHIA

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PRESS RELEASE

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Latest Investigation Into Homestead Exemption Finds Additional $30 Million Annually for the School District of Philadelphia and City

City Controller's ongoing review of the Homestead Exemption benefit identifies 36,000 potentially ineligible properties overlooked in city's review

PHILADELPHIA – As a follow up to the December 2024 Investigation of the city's Homestead Exemption program, City Controller Christy Brady today issued her office's latest findings that identified 36,000 potentially ineligible properties that were not on the Department of Revenue's (Revenue) radar. The properties could generate an additional $30 million annually in Real Estate Taxes for the School District of Philadelphia and the city.

Since the release of the City Controller's initial report, Revenue indicated that it took remedial action to remove 13,355 illegitimate homestead exemptions from a list of 22,041 properties receiving the tax benefit. These actions provided $33.5 million in new revenues for the school district and city.

However, the Controller's Office Special Investigations Unit (SIU) conducted a deeper dive into the data and identified 58,000 properties with various degrees of risk. If Revenue realizes similar results from their initial remedial actions and investigates all properties that may not be eligible for the Homestead Exemption, the annual amount of new tax revenues could double.

"It's reassuring for taxpayers to see the city addressing issues that were brought to its attention by residents and our office," said Brady. "It's a great start, but there's more work that needs to be done. If successful, the city has an opportunity to realize $60 million in new revenue every year.

"Over a five-year budget, that's a remarkable $300 million for our schools and vital city services."

There are more than 250,000 properties listed as receiving the Homestead Exemption, a tax benefit that provides a savings up to $1,400 per residence. The Controller's investigators analyzed all the property records and established five conditions per property to assess the highest risks of false eligibility claims. This included:

- Different addresses listed between the mailing address and property address
- Mailing addresses that match the mailing addresses of other properties

- Property owners with a name identical to other homestead recipients
- Properties owned by a registered business (LLC)
- Mailing addresses located outside the city

These examinations resulted in 58,000 properties exhibiting at least one condition. The more conditions a property listing meets, the higher the likelihood that its Homestead Exemption status is illegitimate.

“Today’ technology allows us to analyze and uncover information faster than ever before,” said Brady. “We must leverage every available tool and apply innovative investigative approaches to ensure no stone is left unturned.”

The Controller’s investigators took their data assessment a few steps further by identifying individuals with common names who are receiving the Homestead Exemption for multiple properties under the same name. Additionally, the Controller’s investigators compared Revenue’s records with the Department of Licenses and Inspections database and identified properties that were classified as both vacant and receiving the Homestead Exemption, making them ineligible to receive the tax benefit.

“These investigations are about delivering real results for our city and its residents,” said Brady. “We will continue examining this issue until we are satisfied that all outstanding revenue has been identified and collected.”

The City Controller’s follow-up investigation can be viewed at https://controller.phila.gov/

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