

Low Income Tax Freeze Program (LITX)

The Low Income Real Estate Tax Freeze Program (LITX) “freezes” your Real Estate Tax if you meet certain income and residency requirements. This stops your property taxes from increasing, even if your property assessment or tax rate increases. If your deed changes for any reason, you **must** reapply.

Applicants must complete pages 1 and 2 of this application. The deadline to apply for **2025** is **January 31, 2025**.

Please include a copy of your proof of identity, proof of income, and residency with this application. More instructions are below.

You can also apply online at the Philadelphia Tax Center at **tax-services.phila.gov**.

This website is available on mobile devices like cell phones and tablets.

1 Residence Information

- YES NO 1A. Do you live in another property?
- YES NO 1B. Do you claim any other property as your primary residence?
- YES NO 1C. Is your primary residence part of a cooperative where some or all of the taxes are paid jointly?
- YES NO 1D. Do you use your property for something other than your primary residence, such as for business or rent?
_____ % If YES, what percentage is used for business or rental?



If you answered **yes** to question 1A or 1B, you do not qualify for LITX. The LITX program is only for people who own and live in their home.

You **may** apply for LITX if you live in cooperative housing.

You **may** apply for LITX even if part of your home is rented or used for a business.

2 Applicant Information

Owner Name _____

Social Security Number _____

Property Address _____

OPA Number _____

Date of Birth (MM/DD/YY) _____

Are you married? YES NO

Spouse name (if applicable) _____

Spouse Social Security Number (if applicable) _____

Spouse Date of Birth (if applicable) _____

Along with this application, provide a copy of a proof of identity and residency. Do not send originals.

Examples of proof of identity are:

Photo ID issued by the U.S. Federal Government, or Commonwealth of Pennsylvania, or City of Philadelphia

Examples of proof of residency are:

- Valid government-issued ID (with address) - this may be the same document used to prove identity
- Mortgage statements
- Government-issued benefit or award letter



You are eligible for this program only if you meet the **2024 Income qualifications**.

Income Qualifications

Single	\$33,500
Married	\$41,500

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3 Annual Income

Please use the worksheet below and enter your annual income. Please include the most recent copy of the proof of income. **To qualify**, your total annual income must be \$33,500 or less for a single person or \$41,500 or less for a married couple.

INCOME SOURCE	TOTAL (APPLICANT + SPOUSE)	Examples of proof of income
Take home pay Include salary, wages, self-employment income etc.		<ul style="list-style-type: none"> • Pay stubs from your current employer
Social Security Benefits (include SSI, SSD, etc.) Do not include any Medicare Part B premiums		<ul style="list-style-type: none"> • W-2 or state/federal tax return - Salary and wages of Taxpayer and Spouse
Pensions and other retirement benefits Include railroad benefits, taxable portion of IRAs etc.		<ul style="list-style-type: none"> • Bank Statements • Retirement income or Rental Income Statements
Interest, dividends, and capital gains prizes Do not subtract losses		<ul style="list-style-type: none"> • Interest and dividends
Net rental and business income		<ul style="list-style-type: none"> • Unemployment/Workers compensation statements or award letters
Other income Include unemployment compensation, support money etc.		<ul style="list-style-type: none"> • Child support and alimony • Social Security (SSA, SSDI, SSI) award letters • Pension statements • Any other documentation you may have
TOTAL		

4 Signature

The Department of Revenue will also use this application to enroll you in the Homestead Exemption program if you do not already have it. The Homestead Exemption can save you money on your property taxes.

The Department of Revenue is authorized to perform an income verification check with the Internal Revenue Service and Pennsylvania Department of Revenue. In the future, the Department may require you to provide updated documentation to verify that the taxpayer continues to be eligible for the program. If at any time during the program the city determines you were income ineligible, you will be required to pay the taxes which would have been due, plus penalties, interest, and additions.

(Optional) I would like to receive text messages (SMS) about LITX when possible. I understand that the City of Philadelphia attempts to contact LITX applicants and participants only when needed. This communication may include text messages (SMS). If you do not wish to receive text messages about LITX, do not check this box.

I have reviewed all the information on this form and I certify that this information is true and correct to the best of my knowledge, information and belief.

Applicant Signature

Spouse Signature (if applicable)

Date

Phone Number



Mail completed forms with copies of your documents to:

Philadelphia Department of Revenue
P.O. Box 53190
Philadelphia, PA 19105

or return in person:

Municipal Services Building
Department of Revenue
1401 John F. Kennedy Blvd
Concourse level
Philadelphia, PA 19102

Northeast Municipal Services Center
7522 Castor Ave.
Philadelphia, PA 19152