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# MEMORANDUM

**To:** Kathleen McColgan, Revenue Commissioner

**CC:** Rebecca LopezKriss, Deputy Revenue Commissioner  
Laurice Smith, Director of Tax Policy and Planning

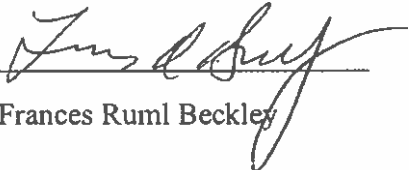
**From:** Frances Ruml Beckley, Chief Revenue Counsel

**Date:** January 9, 2025

**Re:** Amendments to the Real Estate Tax Regulations

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The attached amendments reflect the recent passage of legislation that, among other things, changed the millage split between the City and the School District, increased the Homestead exemption, made changes to the Senior Tax Freeze, and created a new Low-Income Tax Freeze not dependent on age. I have reviewed the attached amendments. I find the regulations to be legal and in proper form. In accordance with Section 8-407(a) of the Philadelphia Home Charter Rule, you may now forward the amendment to the Department of Records where it will be made available for public inspection.

  
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Frances Ruml Beckley