

Legislation Text

File #: 130306, **Version:** 1

Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” by extending the deadline for the filing of applications for the homestead exclusion, under certain terms and conditions.

WHEREAS, On July 5, 2012, the Governor of the Commonwealth of Pennsylvania signed into law Act No. 131, which authorizes Cities of the First Class to provide a homestead exclusion; and

WHEREAS, The City of Philadelphia has determined that it will provide a homestead exclusion; and

WHEREAS, The homestead exclusion is available to a person who owns and lives in a residential property as his or her primary residence; and

WHEREAS, Through a joint effort of City Council and the Administration, it has been determined that there are approximately 347,777 properties that would be eligible to receive a homestead exclusion; and

WHEREAS, Recent data shows that only 180,000 applications for the homestead exclusion have been approved, slightly over 50% of the eligible properties; and

WHEREAS, City Council has mapped the properties that are likely to qualify for the homestead exclusion but have not yet been approved. The maps show that these properties are in areas of high concentrations of low income, elderly and non-English speaking residents; and

WHEREAS, It appears that sufficient outreach efforts to these owners have not been undertaken and further efforts are essential; and

WHEREAS, Council wishes to provide ample opportunities for additional outreach by extending the deadline for filing applications for the homestead exclusion; now, therefore

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1300 is hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

* * *

§ 19-1301.1. Homestead Exclusion.

* * *

(4) Administration and procedure.

(a) No later than [July 31] *September 13* of the year prior to the year in which the tax is due, the owner or owners of real property may apply to the OPA for designation of property as homestead property. Such application shall be in such form as the OPA shall prescribe, consistent with any form mandated by the Department of Community and Economic Development.

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SECTION 2. This Ordinance shall take effect immediately.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.