

City of Philadelphia



(Bill No. 180600-A)

AN ORDINANCE

Amending Chapter 19-3200 of The Philadelphia Code, entitled “Keystone Opportunity Zone, Economic Development District, and Strategic Development Area,” by providing for further Keystone Opportunity Expansion Zones, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-3200 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-3200. KEYSTONE OPPORTUNITY ZONE, ECONOMIC DEVELOPMENT DISTRICT, AND STRATEGIC DEVELOPMENT AREA.

§ 19-3201. Designation of Zone.

* * *

(8) *The following parcels shall collectively constitute the 2018 Philadelphia Keystone Opportunity Expansion Zone:*

| | <u>Street Address</u> | <u>OPA Number</u> |
|-----|--------------------------------|-------------------|
| (a) | 1224-28 Frankford Avenue | 884587800 |
| (b) | 1253 Leopard Street | 182010310 |
| (c) | 1201 S. 35th Street | 884122700 |
| (d) | 5210 Lindbergh Blvd | 885904640 |
| (e) | 2414 Weccacoe Avenue | 884138714 |
| (f) | 10 Wolf Street | 885987000 |
| (g) | 3775 Kensington Avenue | 884847300 |
| (h) | 3700-40 Kensington Avenue | 884110700 |
| (i) | 3800R-60 N. 2nd Street | 884038510 |
| (j) | 956 E. Erie Avenue | 884108500 |
| (k) | 1801 E. Huntingdon Street | 882020560 |
| (l) | 1807-1827 E. Huntingdon Street | 884715100 |
| (m) | 5000 Summerdale Avenue | 885895040 |
| (n) | 13000 McNulty Road | 885924002 |

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|------|-------------------------------|-----------|
| (o) | 2703 Black Lake Place | 885090100 |
| (p) | 1230-32 Frankford Ave | 885164620 |
| (q) | 1234 Frankford Ave | 885164760 |
| (r) | 1236 Frankford Ave | 885931000 |
| (s) | 1238 Frankford Ave | 182000900 |
| (t) | 1240 Frankford Ave | 182001010 |
| (u) | 215-51 W Erie Ave | 884040500 |
| (v) | 219-225 Cecil B Moore Ave | 885179020 |
| (w) | 233-63 W. Lehigh Ave | 882063740 |
| (x) | 2128 N Front Street | 885900087 |
| (y) | 2130 N Front Street | 885200660 |
| (z) | 2132 N Front Street | 885200680 |
| (aa) | 2134-36 N Front Street | 885900097 |
| (bb) | 2140 N Front Street | 885200720 |
| (cc) | 2142 N Front Street | 885201000 |
| (dd) | 2900 N 17th Street | 881427020 |
| (ee) | 2275 Bridge Street Unit 101 | 884529140 |
| (ff) | 2275 Bridge Street Unit 201A | 884529236 |
| (gg) | 2275 Bridge Street Unit 201 B | 884529237 |
| (hh) | 2275 Bridge Street Unit 201 C | 884529238 |
| (ii) | 2275 Bridge Street Unit 202 A | 884529241 |
| (jj) | 2275 Bridge Street Unit 202 B | 884529242 |
| (kk) | 2275 Bridge Street Unit 202 C | 884529243 |
| (ll) | 2275 Bridge Street Unit 202 D | 884529244 |
| (mm) | 2275 Bridge Street Unit 208 A | 884529246 |
| (nn) | 2275 Bridge Street Unit 208 B | 884529247 |
| (oo) | 2275 Bridge Street Unit 208 C | 884529248 |
| (pp) | 2275 Bridge Street Unit 208 D | 884529249 |
| (qq) | 2275 Bridge Street Unit 208 E | 884529261 |
| (rr) | 2275 Bridge Street Unit 208 F | 884529262 |
| (ss) | 2275 Bridge Street Unit 209 A | 884529251 |
| (tt) | 2275 Bridge Street Unit 209 B | 884529252 |
| (uu) | 2275 Bridge Street Unit 209 C | 884529253 |
| (vv) | 2275 Bridge Street Unit 209 D | 884529254 |
| (ww) | 2275 Bridge Street Unit 209 E | 884529263 |
| (xx) | 2275 Bridge Street Unit 209 F | 884529264 |
| (yy) | 2275 Bridge Street Unit 210 A | 884529256 |
| (zz) | 2275 Bridge Street Unit 210 B | 884529257 |
| (A1) | 2275 Bridge Street Unit 210 C | 884529258 |
| (A2) | 2275 Bridge Street Unit 210 D | 884529259 |
| (A3) | 2275 Bridge Street Unit 210 E | 884529266 |

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| | | |
|-------|-------------------------------|-----------|
| (A4) | 2275 Bridge Street Unit 210 F | 884529267 |
| (A5) | 246-72 W Berks Street | 884080100 |
| (A6) | 5000 Flat Rock Road | 884084504 |
| (A7) | 2500 N American Street | 885182573 |
| (A8) | 2501 N American Street | 885182580 |
| (A9) | 2730 N American Street | 885250320 |
| (A10) | 1325 Beach Street | 884351717 |
| (A11) | 2700-34 N Broad Street | 884067000 |
| (A12) | 2801-11 N American Street | 885250000 |
| (A13) | 2425-39 N American Street | 885935400 |
| (A14) | 4518 Wayne Ave | 885130500 |
| (A15) | 133 Berkley Street | 885827760 |
| (A16) | 113-29 Berkley Street | 884561100 |

§ 19-3202. Definitions.

* * *

(13) "Zone." The Philadelphia Keystone Opportunity Zone, the Philadelphia Keystone Opportunity Expansion Zone, the Philadelphia Keystone Opportunity Improvement Zone, the Philadelphia Economic Development District, the Philadelphia Strategic Development Area, the Additional Philadelphia Keystone Opportunity Expansion Zone, [or] the Additional Philadelphia Keystone Opportunity Zone, or the 2018 Philadelphia Keystone Opportunity Expansion Zone.

§ 19-3203. Authorization of Exemption, Abatement or Credits from Certain Taxes.

(1) The provisions set forth in subsections (.1) through (.6) below, shall apply as follows:

* * *

(i) effective January 1, 2017, and continuing through and including December 31, 2026, with respect to real property or business activity, as applicable, attributable to those parcels in the Additional Keystone Opportunity Expansion Zone established by the enactment of subsection (6) of Section [19-3201:] 19-3201;

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(k) effective January 1, 2018, or such later date as authorized by the General Assembly, and continuing through and including December 31, 2028, or such other date as authorized by the General Assembly, not to exceed ten years from commencement, with respect to real property or business activity, as applicable, attributable to those parcels in the Additional Keystone Opportunity Zone established by the enactment of subsection (7) of Section [19-3201:] *19-3201*;

(l) effective January 1, 2019, and continuing through and including December 31, 2028, with respect to real property or business activity, as applicable, attributable to those parcels in the 2018 Keystone Opportunity Expansion Zone established by the enactment of subsection (8) of Section 19-3201:

(.1) Subject to the conditions * * *

* * *

SECTION 2. Where this Ordinance authorizes designation of a subparcel for abatements or exemptions, the authorization is contingent on formal subdivision of the property so that the subparcel becomes a separate parcel, with a unique OPA number.

SECTION 3. This Ordinance shall be effective upon approval by the Commonwealth Department of Community and Economic Development of an application for the establishment of an additional Keystone Opportunity Expansion Zone, as provided for in the Act of 2016, P.L. 526, No. 84, as amended by the Act of 2017, P.L. 672, No. 43, and only with respect to parcels within such boundaries as are approved therein, and only for such period of time as the Commonwealth provides for exemptions, abatements or credits with respect to sales and use tax, personal income tax, corporate net income tax and capital stock franchise tax for businesses and residents in such zone, as set forth in The Pennsylvania Keystone Opportunity Zone Act, Act of October 6, 1998, P.L. 705, No. 92, as amended.

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on September 20, 2018. The Bill was Signed by the Mayor on September 20, 2018.



Michael A. Decker
Chief Clerk of the City Council