

City of Philadelphia



(Bill No. 250574)

AN ORDINANCE

Amending Chapter 19-1700 of The Philadelphia Code, entitled “Finance, Taxes, and Collections,” to allow for refunds of the realty transfer taxes to victims of deed fraud, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 of The Philadelphia Code is hereby amended to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-1700. REVIEW, REFUNDS AND COMPROMISES

* * *

§ 19-1703. Refunds and Credits.

(1) (a) The Department of Revenue may grant a refund, in whole or in part, upon determination that a tax, water or sewer rent, license fee or other charge, interest or penalty, or any part thereof, has been paid under mistake of law or fact, or under an invalid law.

(b) Every petition for refund of moneys collected by the Department on or before December 31, 1979, for or on behalf of the City of Philadelphia, including but not limited to any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the Department within 6 years from the date of payment of the City.

(c) Every petition for refund of moneys collected by the Department on or before December 31, 1979, for or on behalf of the School District of Philadelphia, including but not limited to any tax, license fee or other charge, and interest and penalties thereon, shall be filed with the Department within 2 years from the date of payment thereof.

(d) Every petition for refund of moneys collected by the Department on or after January 1, 1980, for or on behalf of the City or the School District of Philadelphia, and, where authorized by ordinance, every request for credit on account of moneys collected by the Department for or on behalf of the City or the School District, including but not limited to any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the

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Department within 3 years from the date of payment to the City or the School District of Philadelphia or the payment due date, whichever is later.

(e) Every petition for refund of moneys pursuant to the provisions of Section 19-1703(10) shall be filed within 3 years from the date the Court issues an Order directing the Department to issue a refund to the petitioner.

* * *

(4) A decision of the Department granting a refund in whole or in part shall become final only after it has been reviewed, approved, and/or modified by the Tax Review Board; provided that such review and approval is not required where the Department grants a [refund] *refund*: (a) because of an overpayment resulting from duplication of payments or mathematical error in computation or other mechanical error such as a typographical [error, or when the Department grants a refund] *error*; (b) which is less than one thousand dollars [(\$1,000).] *(\$1,000)*; or (c) *upon receipt of a Court order issued pursuant to 19-1703(10).*

* * *

(9) Any refund made pursuant to the provisions of this Section shall be charged against the account to which the payment was originally credited unless otherwise determined by the Director of Finance in accordance with sound accounting practice *or made pursuant to Section 19-1703(10)*, and no other councilmanic authorization for payment shall be required.

(10) A refund of moneys collected by the Department pursuant to the provisions of Section 19-1400 (relating to the Realty Transfer Tax) shall be made to the petitioner upon the filing of a petition for refund if the petition:

(a) is made by a party who has obtained a court order voiding a fraudulent or otherwise improperly recorded deed for which realty transfer taxes were paid;

(b) a court order directs the Department of Revenue to issue a refund of the realty transfer taxes paid to the petitioner, notwithstanding that the realty transfer taxes may have been paid by a party other than the petitioner; and

(c) is accompanied by a certified copy of such court order or court orders.

SECTION 2. This Ordinance shall become effective immediately.

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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 December 11, 2025. The Bill was Signed by the Mayor on January 7, 2026.

A handwritten signature in black ink, reading "Elizabeth McCollum". The signature is fluid and cursive, with the first name "Elizabeth" and last name "McCollum" clearly distinguishable.

Elizabeth McCollum
Chief Clerk of the City Council