

# City of Philadelphia



(Bill No. 040876-AA)

## AN ORDINANCE

Amending Section 19-2900 of Title 19 of The Philadelphia Code entitled "Senior Citizen Low Income Special Tax Provisions" by expanding the coverage of this Chapter to include senior citizens who are eligible to participate in the Commonwealth's Pharmaceutical Assistance Contract for the Elderly Needs Enhancement Tier ("PACENET") program.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Section 19-2902 of The Philadelphia Code is hereby amended to read as follows:

§ 19-2902. Definitions.

As used in this Chapter:

[(1) Dependent. A child who derives more than one-half his or her total support during the entire taxable year from a taxpayer eligible for the special tax provisions of this Chapter. Any person who is a dependent pursuant to the provisions of the Internal Revenue Code during a taxable year shall be deemed a dependent for the purpose of this Chapter.]

[(2)] (1) Homestead. A dwelling used as a home, occupied by a taxpayer as a primary residence. A homestead shall also include mobile homes which are assessed as realty for local property tax purposes and the land upon which the mobile home is situated and other similar living accommodations, as well as a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built to the extent that the eligible taxpayer is chargeable by the City for property taxes. It shall also include premises occupied by an eligible taxpayer if he or she is required "by law" to pay a property tax by reason of his or her ownership or rental (including a possessory interest) in the dwelling, the land, or both; provided that the term "by law" shall not be deemed to include a contractual obligation between the eligible taxpayer and a person who would otherwise be responsible to the City for the amount of the tax. An owner includes a person in possession under contract of sale, deed of trust, life estate, joint tenancy or tenancy in common.

[(3) Income. All income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment,

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alimony, support money, cash public assistance and relief, the net amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State employment insurance laws and veterans' disability payments, all interest received from the Federal or any State government, or any instrumentality or political subdivision thereof, realized capital gains, net incomes from rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first ten thousand dollars (\$10,000) of the total of death benefit payment), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of five hundred dollars (\$500), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax rebate.]

[(4)] (2) Low income taxpayer.

*(a) For tax year 2008 and all prior tax years, a [A] taxpayer whose income does not exceed the "maximum annual income" allowable for an "eligible claimant" to participate in the Commonwealth's program for Pharmaceutical Assistance for the Elderly ("PACE") pursuant to the Lottery Fund Preservation Act, 72 P.S. § 3762-101 et seq.*

*(b) For tax year 2009 and thereafter, a taxpayer whose income does not exceed the maximum annual income allowable for an eligible claimant to participate in either the Pharmaceutical Assistance Contract for the Elderly (PACE) program or the Pharmaceutical Assistance Contract for the Elderly Needs Enhancement Tier (PACENET) established under Chapter 5 of the State Lottery Law, 72 P.S. §3761-501 et seq.*

*(c) For purposes of this Section, "income" shall be defined as it is in Chapter 5 of the State Lottery Law.*

[(5)] Poverty. An economic condition wherein the total amount of household income is insufficient to adequately provide the taxpayer, his spouse and dependent children with the necessities of life. For the purpose of determining eligibility for the tax exemptions and special tax provisions of this Chapter, a taxpayer is deemed to be living at a poverty level if the taxpayer meets the low income provisions herein defined.]

[(6)] (3) Real estate taxes. All taxes on a homestead imposed or authorized to be imposed pursuant to §19-1301 and §19-1801.

[(7)] (4) Senior citizen. A taxpayer who is sixty-five years of age or over, or whose spouse, if a member of the household, is sixty-five years of age or over,

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during a calendar year in which real property taxes are due and payable or was a widow or widower of someone who was sixty-five years of age or over and was fifty years of age or over during a calendar year in which real estate taxes were due and payable. For the purpose of this Chapter, the term “widow” or “widower” shall mean the surviving unmarried wife or the surviving unmarried husband, as the case may be, of a deceased individual.

[(8)] (5) Special tax provision. The eligibility for and the refund or forgiveness of a portion of the taxpayer’s real estate tax liability.

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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 6, 2007. The Bill was Signed by the Mayor on December 18, 2007.



Patricia Rafferty  
Chief Clerk of the City Council