



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

**BILL NO. 040015**

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**Introduced January 22, 2004**

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**Councilmember Nutter**

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**Re-Referred to the  
Committee of the Whole**

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## **AN ORDINANCE**

Amending Chapter 19-1300 of the Philadelphia Code entitled "Real Estate Taxes" to mandate a phase-in of equal percentages of the Target Tax Billings to be imposed upon lands and buildings for real estate tax purposes.

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

SECTION 1. Chapter 19-1301(A) of the Philadelphia Code is hereby created to read as follows:

### CHAPTER 19. REAL ESTATE TAXES.

\* \* \*

*§19-1301(A). Levy and Rate on Land and Improvements for Real Estate Taxes.*

- (1) For fiscal years 2005 and thereafter, a tax is hereby levied on lands to be imposed at one rate upon all assessed lands and a tax is hereby levied on improvements to be imposed at a second rate upon all assessed improvements. The tax rate for land and improvements shall be imposed pursuant to subsections (2) and (3) of this section 19-1301(A).*
- (2) Effective with fiscal year 2005, a ten-year transition period shall commence during which the percentages of the proportionate tax burdens borne by lands and improvements will gradually equalize at 50 percent effective with tax year 2014 and thereafter, and with interim percentages determined pursuant to the Land-Value Tax Phase-In Schedule in subsection (3)(e) of this section 19-1301(A), producing a Land-Value Tax Rate applicable to the Certified Assessed*

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*Land Value and a Improvements-Value Tax Rate applicable to the Certified Assessed Improvements Value.*

(3) *City-Wide Taxable Assessed Land Value and City-Wide Taxable Assessed Improvements Value Definitions:*

(a) *Target Land-Value Tax Billings and Target Improvements-Value Tax Billings for fiscal years 2005 through 2013:*

(b) *The Target Land-Value Tax Billings shall be the percentage of Target Tax Billings, as defined above in section 19-1301(2)(a)(vi), to be derived from the City-Wide Taxable Assessed Land Value, as defined above in section 19-1301(2)(a)(iii), to be determined according to the Land-Value Tax Phase-in Schedule in subsection (3)(e) of this section 19-1301(A).*

(c) *The Target Improvements-Value Tax Billings shall be the percentage of Target Tax Billings, as defined above in section 19-1301(2)(a)(vi), to be derived from the City-Wide Taxable Assessed Land Value, as defined above in section 19-1301(2)(a)(iii), to be determined according to the Land-Value Tax Phase-in Schedule in subsection (3)(e) of this section 19-1301(A).*

(d) *Land and Improvements Tax Billings for fiscal year 2014, and thereafter:*  
 (i) *The Target Land-Value Tax Billings shall be fifty percent (50%) of the Target Tax Billings.*

(ii) *The Target Improvements-Value Tax Billings shall be fifty percent (50%) of the Target Tax Billings.*

(e) *Land-Value Tax Phase-In Schedule*

<i>Fiscal Year</i>	<i>Target Land-Value Tax Billings</i>	<i>Target Improvements-Value Tax Billings</i>
2005	25.25%	74.75%
2006	28.00%	72.00%
2007	30.75%	69.25%
2008	33.50%	66.50%
2009	36.25%	63.75%
2010	39.00%	61.00%
2011	41.75%	58.25%
2012	44.50%	55.50%
2013	47.25%	52.75%

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<i>2014</i>	<i>50.00%</i>	<i>50.00%</i>
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SECTION 2. This ordinance shall take effect for fiscal years 2005 and thereafter.

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**Explanation:**

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

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