



# City of Philadelphia

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

**BILL NO. 230418  
(As Amended, 6/13/23)**

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**Introduced May 11, 2023**

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**Councilmembers Bass, Driscoll, Squilla, Vaughn, O'Neill, Harrity, Phillips and Thomas**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by requiring advertising in community papers, the availability of tax relief programs, residential foreclosure diversion programs, housing counseling assistance and installment payment agreements, to help neighborhood residents manage financial hardships, all under certain terms and conditions.

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

SECTION 1. Chapter 19-1300 of The Philadelphia Code is amended to read as follows:

### CHAPTER 19-1300. REAL ESTATE TAXES.

\* \* \*

§ 19-1305. Authorization for Installment Payment Agreements and Tax Foreclosure Prevention Programs, Waiving Additions to Tax and Abating Interest and Penalties Otherwise Due Pursuant to Section 19-1303, and Requiring Commencement of Enforcement Action.

\* \* \*

2) Authorization for Installment Payments and Tax Foreclosure Prevention Programs; Waiver of Additions to Tax; Abatement of Interest and Penalties and Requiring Commencement of Enforcement Action.

\* \* \*

(c) *Required Advertising and General Availability of Tax Relief* Information for Taxpayers.

# City of Philadelphia

BILL NO. 230418, as amended continued

(.1) *The City acting by or through the Office of Property Assessment, the Department of Revenue, the Law Department or any other department, shall advertise twice per month each month of the year, in at least three (3) community papers, the availability of income-based payment agreements and tax relief programs including, the Homestead exclusion, pursuant to subsection 19-1301.1(4)(a)(.3); Deferral, pursuant to Section 19-1307; Longtime Owner-Occupant Exemption pursuant to subsection 19-3905(3)(a); and Senior Citizen Low Income Special Tax Provisions pursuant to subsection 19-2904(1)(a).*

When a taxpayer contacts the Department regarding real estate tax liabilities the Department shall ask if the property is the taxpayer's residence, and shall provide the following information:

(.a) If the taxpayer claims to reside in the property, the Department shall inform the taxpayer of the steps to apply for homestead recognition, the right to an income-based payment agreement for homestead properties and the steps to apply for such payment agreements, and the availability of free advice and assistance from housing counseling agencies and legal services agencies for taxpayers who are eligible. The Department shall also provide written information regarding the payment agreement options for homesteads, as well as a list, including addresses and phone numbers, of housing counseling agencies and legal service agencies available to assist the taxpayer.

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**Explanation:**

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