

City of Philadelphia



(Bill No. 180393)

AN ORDINANCE

Amending Title 19, Chapter 2900, of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” to make certain technical changes; 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 as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS.

* * *

§19-2902. Definitions.

As used in this Chapter:

* * *

(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, during a calendar year in which real property taxes are due and [payable] *payable*; or [was a widow or widower] *is both (a) the surviving unmarried spouse* of someone who was sixty-five years of age or over and *(b) [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.]

* * *

SECTION 2. This Ordinance shall be 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 June 7, 2018. The Bill was Signed by the Mayor on June 20, 2018.



Michael A. Decker
Chief Clerk of the City Council