

City of Philadelphia



(Bill No. 050740)

AN ORDINANCE

Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” by providing for a tax credit against real estate taxes for a member of the National Guard or a reserve component of the Armed Forces of the United States who is called to active duty outside the Commonwealth of Pennsylvania; 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 hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

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§19-1309. Tax Credit for Reserve and National Guard Members Called to Active Duty.

(1) *Definitions.*

(a) *Tax Year. The calendar year in which the real estate tax imposed by §19-1301 is due.*

(b) *Base Year. The calendar year prior to the Tax Year.*

(2) *A member of the National Guard or a member of a reserve component of the armed forces of the United States who is called to active duty outside the Commonwealth of Pennsylvania shall be entitled to a credit against the tax imposed by §19-1301, as follows:*

(a) *The credit shall apply only with respect to property that is the principal residence of the person called to active duty;*

(b) *For a given Tax Year, the credit shall equal the amount of tax due on the property, multiplied by a fraction equal to the number of days the person served on active*

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duty outside the Commonwealth of Pennsylvania during the Base Year, divided by the number of days in the Base Year. If the person called to active duty owns the property as a tenant in common, the credit amount shall be reduced by multiplying such amount by the person's fractional share of ownership of the property (there shall be no reduction of the credit amount if the person called to active duty owns the property as a joint tenant or as a tenant by the entireties).

(c) *The tax credit provided by this Section shall be effective for Tax Year 2007 and thereafter.*

(d) *To receive the tax credit provided by this Section, a taxpayer must make application on a form to be provided by the Revenue Department, which shall by regulation provide for the type of documentary proof required to establish eligibility for the tax credit.*

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Explanation:

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 1, 2005. The Bill was Signed by the Mayor on December 15, 2005.



Patricia Rafferty
Chief Clerk of the City Council