



# City of Philadelphia

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

**BILL NO. 030185**

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**Introduced March 27, 2003**

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**Councilmember Nutter**

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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 specifying a rate for tax year 2004 that is dependent on total taxable assessed values certified by the Board of Revision of Taxes, and by restating the rates of taxation in tabular form; 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.**

§19-1301. Real Estate Taxes.

(1) [A] *For each of the following years, a tax is hereby levied at the following respective rates on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the [preceding] year immediately preceding the stated year:*

<u>Year of Tax</u>	<u>Tax Rate</u>
1974 to 1976	\$1.975
1977 to 1980	\$3.275
1981 to 1982	\$3.475
1983 to 1984	\$3.90

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1985 to 1988	\$3.505
1989 to 2002	\$3.745
2003	\$3.474
2004	The rate provided under §19-1301(2)
2005 and thereafter	\$3.474

(2) *Tax Rate for Tax Year 2004.*

(a) *Definitions.*

(i) *Collection Factor. Nine-tenths (.9).*

(ii) *City-wide Taxable Assessed Value. The total taxable assessed value of all property in the City as certified by the Board of Revision on Taxes for 2003 for imposition of tax in tax year 2004.*

(iii) *Target Tax Revenues. \$334,089,000.*

(iv) *Target Tax Billings. Target Tax Revenues divided by the Collection Factor.*

(b) *The tax rate for tax year 2004 shall equal Target Tax Billings multiplied by 100 divided by City-wide Taxable Assessed Value.*

(3) *If the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be three (3) dollars and seventy-five and one-half (75½) cents for the years 1985 through 1988.*

(4) *In the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate for the year 1989, the rate shall revert to three dollars and fifty and one-half cents (\$3.50½) for the year 1989.*

[at the rate of one (1) dollar and ninety-seven and one-half (97½) cents for the year 1974 and thereafter.

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(2) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and twenty-seven and one-half (27½) cents for the year 1977 and thereafter.

(3) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and forty-seven and one-half (47½) cents for the year 1981 and thereafter.

(4) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the board of Revision of Taxes in the preceding year at the rate of three (3) dollars and ninety (90) cents for the year 1983 and thereafter.

(5) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and fifty and one-half (50½) cents for the year 1985 and thereafter; provided, that, if the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be three (3) dollars and seventy-five and one-half (75½) cents for the year 1985 and thereafter.

(6) A tax is hereby levied on each one hundred (\$100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three dollars seventy-four and one-half cents (\$3.74½) for the year 1989; Provided that, in the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate for the year 1989 the rate shall revert to three dollars and fifty and one-half cents (\$3.50½) for the year 1989.

(7) A tax is hereby levied on each one hundred (\$100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three dollars seventy-four and one-half cents (\$3.74½) for the year 1990 and thereafter.

(8) A tax is hereby levied on each one hundred (\$100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and forty-seven and four-tenths (47.4) cents for the year 2003 and thereafter.]

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SECTION 2. The amendments to Section 19-1301 of The Philadelphia Code effected by this Ordinance are not intended to change any rates of taxation or any other matter with respect to any tax year prior to tax year 2004, but are intended only to restate those rates in a more easily readable form.

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**Explanation:**

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