



City of Philadelphia

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

BILL NO. 260388

Introduced April 23, 2026

Councilmember Young

Not Assigned to Committee

AN ORDINANCE

Amending Chapter 19-2900 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” to extend the tax provision to trusts that own property for the benefit of a natural person, all under certain conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2900 of The Philadelphia Code is hereby amended to read as follows:

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; or is both (a) the surviving unmarried spouse of someone who was sixty-five years of age or over and (b) fifty years of age or over during a calendar year in which real estate taxes were due and payable.

(a) In addition to the definition of subsection (4), a senior citizen also includes a trust that owns property for the benefit of a natural person, if it can be demonstrated that:

City of Philadelphia

BILL NO. 260388 continued

(i) *An immediate prior owner who is a natural person received the benefit in connection with the property.*

(ii) *The property was directly transferred from the immediate prior owner to a trust existing for the benefit of that same natural person.*

(iii) *The trust must be: (1) a valid trust under Pennsylvania law; (2) the beneficiary of the trust must be identifiable from the trust instrument; and (3) a copy of the trust instrument must be presented to the Department with the application for the benefit.*

(iv) *The Department, at its discretion, may require any additional documentation needed in evaluating a benefit application under this section.*

* * *

SECTION 2. Effective Date. This Ordinance shall take effect July 1, 2026.