

City of Philadelphia



(Bill No. 240660)

AN ORDINANCE

Amending Section 19-1301.2 of The Philadelphia Code, entitled “Homestead Exclusion,” to revise the deadline by which applications for designation of property as homestead property are due, and making conforming 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 to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-1300. REAL ESTATE TAXES

* * *

§ 19-1301.2. Homestead Exclusion.

* * *

(4) Administration and procedure.

(a) Except as otherwise provided in this subsection, no later than [September 13] *December 1* of the year prior to the year in which the tax is due, the owner or owners of real property may apply to the OPA for designation of property as homestead property. Such application shall be in such form as the OPA shall prescribe, consistent with any form mandated by the Department of Community and Economic Development.

[(.1) In the event that a property transfer takes place after the deadline specified in subsection (4)(a) or within 30 days prior to such deadline, the owner or owners of real property may apply to the OPA for a designation of the property as homestead property within 30 days of the date on which said property is transferred into the new owner or owners' name(s), provided that such application is received by OPA no later than {December 1} of the year prior to the year in which the tax is due.]

[(.2) With respect to applications received by the OPA pursuant to subsection (.1), if it is impracticable for the Department to include the homestead

City of Philadelphia

BILL NO. 240660 *continued*

Certified Copy

exclusion in the tax bill, the taxpayer shall pay the full amount set forth in the tax bill and the Department, by no later than May 31 of the tax year, shall refund to the taxpayer the amount of tax subject to the homestead exclusion. No refund application shall be required.]

~~[(.3)]~~ (.1) The OPA is authorized, *at its discretion*, to grant exceptions to the deadline provided in subsection (a) upon provision by an owner of real property of evidence of hardship or evidence of other good cause [, at its discretion,] but in no case shall such an extension be beyond [December 1] *December 31* of the year prior to the year in which the tax is due. *For purposes of this subsection, good cause may include circumstances in which the transfer of a property occurs either within 30 days before or after the deadline specified in subsection (4)(a).*

(.2) *With respect to exceptions granted pursuant to applications received by the OPA pursuant to subsection (.1), if it is impracticable for the Department to include the homestead exclusion in the tax bill, the taxpayer shall pay the full amount set forth in the tax bill and the Department, by no later than May 31 of the tax year, shall refund to the taxpayer the amount of tax subject to the homestead exclusion. No refund application shall be required.*

(.3) The OPA shall promulgate such regulations and forms as are deemed necessary to effectuate the purpose of this subsection. The Board of Revision of Taxes is authorized to review any adverse final determination by the OPA relating to an individual's application for an exception in a manner consistent with the provisions for appeal of assessments. Appeals under this subsection shall be limited to whether the OPA abused its discretion in denying the exception to the deadline.

* * *

(c) An application shall be deemed approved unless the OPA provides, by no later than the date set out below, a written statement setting out all reasons for any denial, in whole or in part, of an application.

(.1) For applications timely filed on or before [September 13] *December 1* of the year prior to the year in which the tax is due: [November 30] *January 15* of the year [prior to the year] in which the tax is due.

(.2) For applications timely filed, pursuant to subsection (4)(a)(.1) above, after [September 13] *December 1* of the year prior to the year in which the tax is due: [January 31] *February 28* of the year in which the tax is due.

City of Philadelphia

BILL NO. 240660 continued

Certified Copy

* * *

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.

City of Philadelphia

BILL NO. 240660 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on October 17, 2024. The Bill was Signed by the Mayor on October 30, 2024.



Elizabeth McCollum
Interim Chief Clerk of the City Council