



City of Philadelphia

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

BILL NO. 030218

Introduced April 10, 2003

Councilmembers Tasco, Goode, Miller, Kenney, Nutter, Ortiz and Mariano

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Section 19-1303 of The Philadelphia Code, entitled "Discounts and Additions to Tax," by extending the due date for payment of real estate taxes, and by revising the provisions for additions to tax, penalties and interest if such real estate taxes are paid after the due date; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1303 of The Philadelphia Code is hereby amended to read as follows:

§19-1303. Discounts and Additions to Tax.

Unless otherwise provided by special ordinance:

(1) Upon all real estate taxes paid up to and including the last day of February of the year in which such taxes shall be assessed and payable, or within twenty (20) days of the date of mailing of the tax bill, a discount of one percent (1%) shall be allowed.

(2) Upon all real estate taxes paid during the [month] *months* of March, *April*, and *May* of the year in which such taxes shall be assessed and payable, no discounts shall be allowed.

(3) Upon all real estate taxes paid thereafter, additions shall be imposed as follows:

(a) if paid during the month of [April] *June*, an addition of [one and one-half percent (1½%)] *one-half percent (0.5%)*;

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(b) if paid during the month of [May] *July*, an addition of [three percent (3%)] *one percent (1%)*;

(c) if paid during the month of [June] *August*, an addition of [four and one-half percent (4½%)] *one and one-half percent (1.5%)*;

(d) if paid during the month of [July] *September*, an addition of [six percent (6%)] *two percent (2%)*;

(e) if paid during the month of [August] *October*, an addition of [seven and one-half percent (7½%)] *two and one-half percent (2.5%)*;

(f) if paid during the month of [September] *November*, an addition of [nine percent (9%)] *three percent (3%)*; and

(g) if paid during the month of [October] *December*, an addition of [ten and one-half percent (10½%)] *three and one-half percent (3.5%)*.

[h) if paid during the month of November, an addition of twelve percent (12%);

(i) if paid during the month of December, an addition of thirteen and one-half percent (13½%).]

(4) Upon all real estate taxes remaining due and unpaid on the first day of January of the year following the year for which such taxes are assessed and payable, there shall be added:

(a) as an addition to tax [fifteen percent (15%)] *four percent (4%)* of the tax due, and

(b) interest at the rate of [three-quarters of one percent (.75%)] *one-half percent (.5%)* per month, or part thereof, and

(c) an additional penalty of [1%] *one-half percent (.5%)* on the first day of each month from February through August during the first year in which such tax is registered as delinquent.

(5) The Department shall at all times display, in large figures and in a conspicuous place in the tax collection office, the amount of tax and discount or penalty fixed by this Chapter or by special ordinance.

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SECTION 2. This Ordinance shall take effect with respect to real estate taxes due in 2004 and thereafter.

Explanation:

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

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