



City of Philadelphia

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

BILL NO. 020606

Introduced October 3, 2002

**Councilmembers O'Neill, Mariano, Krajewski, Blackwell, Nutter, Miller,
Clarke, Tasco and DiCicco**

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Section 19-1305 of The Philadelphia Code, entitled "Authorization for Installment Payment Agreements, Waiving Additions to Tax and Abating Interest and Penalties Otherwise Due Pursuant to Section 19-1303," by providing for installment payment agreements for senior citizens, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1305 of The Philadelphia Code is amended to read as follows:

§19-1305. Authorization for Installment Payment Agreements, Waiving Additions to Tax and Abating Interest and Penalties Otherwise Due Pursuant to Section 19-1303.

* * *

(2) Authorization for Installment Payments; Waiver of Additions to Tax; Abatement of Interest and Penalties.

(a) Installment payment agreements with low income taxpayers *or any senior citizen taxpayer* are authorized for amounts due on current real estate tax liabilities on the homesteads of low income taxpayers *or any senior citizen taxpayer* for a term not to extend beyond December 31 of the tax year. Notwithstanding any provision of this Title to the contrary, the Department of Revenue shall waive, in accordance with rules and regulations adopted pursuant hereto, any additions to a current tax liability due on the homestead of a low income taxpayer *or a senior citizen taxpayer* who enters an installment payment agreement with the Department, provided that the terms of the agreement are fully complied with by the taxpayer. In order to qualify for relief pursuant

City of Philadelphia

BILL NO. 020606 continued

to this subsection, the taxpayer shall make application to the Department no later than the 31st day of March of the year in which the tax is due and payable. [Provided however that any taxpayer qualified under subsection (2) shall have until June 30, 1982 to choose to be covered hereunder without additional penalty.]

* * *

Explanation:

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