

City of Philadelphia

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

BILL NO. 051071

Introduced November 10, 2005

Councilmembers DiCicco, Krajewski and Clarke

Referred to the Committee of the Whole

AN ORDINANCE

Amending Section 19-1304 of The Philadelphia Code, entitled "Duties of the Board of Revision of Taxes," by requiring the Board to notify all real estate taxpayers each year of certain real estate tax information, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1304 of The Philadelphia Code is hereby amended to read as follows:

§19-1304. Duties of the Board of Revision of Taxes.

* * *

(3) At the same time that the Board, as required by law, provides written notice of any changes in assessments for the upcoming tax year, the Board shall also mail to each real estate taxpayer a notice that sets forth the following information for both the upcoming tax year and the current tax year:

(a) The assessed value of the taxpayer's real property, and the applicable assessment ratio. The notice shall also show the current tax year's assessed value adjusted for any change in the assessment ratio for the upcoming tax year, so that the assessed values for the current tax year and the upcoming tax year are comparable.

(b) The taxable assessed value of the taxpayer's real property. The notice shall also show the current tax year's taxable assessed value adjusted for any change in the assessment ratio for the upcoming tax year, so that the taxable assessed values for the current tax year and the upcoming tax year are comparable.

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(c) The total tax rate for all real estate taxes levied by the City and by the School District of Philadelphia, expressed both in mills and percentage.

(*d*) The amount of tax owed (or, for the upcoming tax year, estimated to be owed) by the taxpayer.

(e) The total assessed value of all real property located within the City of Philadelphia. The notice shall also show the current tax year's total assessed value adjusted for any change in the assessment ratio for the upcoming tax year, so that the total assessed values for the current tax year and the upcoming tax year are comparable.

(f) The total taxable assessed value of all real property located within the City of Philadelphia. The notice shall also show the current tax year's total taxable assessed value adjusted for any change in the assessment ratio for the upcoming tax year, so that the total taxable assessed values for the current tax year and the upcoming tax year are comparable.

(g) The total revenue derived from (or, for the upcoming tax year, estimated to be derived from) all real estate taxes levied by the City of Philadelphia and by the School District of Philadelphia.

Explanation:

Italics indicate new matter added.