



City of Philadelphia

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

BILL NO. 260389

Introduced April 23, 2026

Councilmember Young

Not Assigned to Committee

AN ORDINANCE

Amending Chapter 19-3900 of The Philadelphia Code, entitled “Tax Exemptions for Longtime Owner-Occupants of Residential Properties,” 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 19-3900 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-3900. TAX EXEMPTIONS FOR LONGTIME OWNER-OCCUPANTS OF
RESIDENTIAL PROPERTIES

* * *

§ 19-3902. Definitions.

* * *

(3) Owner.

* * *

(f) Where the owner of record is a trust that owns the property for the benefit of a natural person, if it can be demonstrated that:

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

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

(iii) *The trust must be: (i) a valid trust under Pennsylvania law; (ii) the beneficiary of the trust must be identifiable from the trust instrument; and (iii) 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.*

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