



City of Philadelphia

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

BILL NO. 020718

Introduced November 14, 2002

Councilmember Clarke

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by adding a new Section 19-1801.1 providing for a cap on tax increases, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code is amended to read as follows:

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

* * *

§19-1801.1 Cap on Tax Increases.

(1) *Notwithstanding the tax rate set forth in Section 19-1801 or any other law to the contrary, the tax levied on any real property for tax year 2003 shall not increase by greater than 15% above the prior year's tax levy, provided that the property is owned by the same person who owned the property at the time of the prior year's tax levy.*

(2) *For tax year 2004 and thereafter, the tax levied on any real property shall equal the assessed value of property as returned by the Board of Revision of Taxes during the year prior to the tax year.*

(3) *The provisions of subsections (1) and (2) shall apply to any tax levied by the Board of Education, regardless of whether authorized by ordinance of City Council.*

SECTION 2. This Ordinance shall be effective upon enactment of authorizing legislation by the General Assembly.

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Explanation:

Italics indicate new matter added.