



# City of Philadelphia

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

**BILL NO. 030183**

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**Introduced March 27, 2003**

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**Councilmember Nutter**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by providing that for tax year 2004, real estate taxes imposed by the Board of Education of the School District of Philadelphia on a property shall not increase by more than a specified percentage as the result of an increase in the assessed value of the property as returned by the Board of Revision of Taxes; by restating the rates of taxation in tabular form; and by further authorizing the Board of Education to impose a tax on real estate within the City of Philadelphia; all under certain terms and conditions.

### *THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

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

#### CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

##### §19-1801. Authorization of Tax.

(1) The Board of Education of The School District of Philadelphia is authorized to impose an *annual* tax for school district purposes on real estate within the City of Philadelphia for the [year:] *years 1964 through 2004 and thereafter.*

- [
- (a) 1964
  - (b) 1965
  - (c) 1966
  - (d) 1967
  - (e) 1968
  - (f) 1969
  - (g) 1970

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- (h) 1971
- (i) 1972
- (j) 1973
- (k) 1974
- (l) 1975
- (m) 1976
- (n) 1977
- (o) 1978
- (p) 1979
- (q) 1980
- (r) 1981
- (s) 1982
- (t) 1983
- (u) 1984
- (v) 1985
- (w) 1986
- (x) 1987
- (y) 1988
- (z) 1989
- (aa) 1990
- (bb) 1991
- (cc) 1992
- (dd) 1993
- (ee) 1994
- (ff) 1995
- (gg) 1996
- (hh) 1997
- (ii) 1998
- (jj) 1999
- (kk) 2000
- (ll) 2001
- (mm) 2002
- (nn) 2003 and thereafter.]

(2) *For each of the following years, the tax imposed by the Board of Education of the School District of Philadelphia shall be at the following respective rates on each one hundred dollars (\$100) of the Taxable Assessed Value of the property as calculated under subsection 19-1801(3):*

<u>Year of Tax</u>	<u>Tax Rate</u>
1964 to 1965	\$0.12

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<i>1966 to 1973</i>	<i>\$0.425</i>
<i>1974</i>	<i>\$0.825</i>
<i>1975 to 1976</i>	<i>\$1.125</i>
<i>1977 to 1980</i>	<i>\$1.225</i>
<i>1981 to 1983</i>	<i>\$1.60</i>
<i>1984</i>	<i>\$1.90</i>
<i>1985 to 1988</i>	<i>\$2.295</i>
<i>1989 to 1990</i>	<i>\$2.445</i>
<i>1991 to 2002</i>	<i>\$2.844</i>
<i>2003 and thereafter</i>	<i>\$3.115</i>

(3) *Taxable Assessed Value.*

(a) *For all tax years other than tax year 2004, "Taxable Assessed Value" shall equal the assessed value of taxable real property returned by the Board of Revision of Taxes for the year preceding the tax year.*

(b) *For tax year 2004, "Taxable Assessed Value" shall equal the lesser of (i) the assessed value of a property as returned by the Board of Revision of Taxes during 2003, or (ii) the sum of 110% of the assessed value of the property as returned by the Board of Revision of Taxes during 2002 plus any increase in the assessed value of the property as returned by the Board of Revision of Taxes during 2003 that is solely attributable to the construction of new buildings or structures or to new improvements made to existing buildings and structures.*

(c) *Nothing in this subsection (3) shall affect the manner in which any eligible property is afforded a tax abatement authorized by any other provision of this Code, and the Board of Revision of Taxes shall continue to administer the abatement programs in the same manner in which it currently administers those programs. The Board of Revision of Taxes and the Department of Revenue shall promulgate any necessary regulations to effectuate Council's intent as expressed in this subsection.*

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(4) *If the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be two (2) dollars and four and one-half (4½) cents for the year 1985.*

(5) *In the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate effective July 1, 1988 for the year 1989, the rate shall revert to two dollars twenty-nine and one-half cents (\$2.29½) on each one hundred dollars (\$100) of taxable real property for the year 1989.*

[(2) The tax imposed by the Board of Public Education of the School District of Philadelphia shall be at the rate of twelve and one-half (12½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made:

(a) in the year 1963 for the imposition of tax for the year 1964; and

(b) in the year 1964 for the imposition of tax for the year 1965.

(3) The tax imposed by the Board of Public Education of the School District of Philadelphia shall be at the rate of forty-two and one-half (42½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1965 for the imposition of tax for the year 1966.

(4) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of forty-two and one-half (42½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1966 for the imposition of tax for the year 1967.

(5) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of forty-two and one-half (42½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1967 for imposition of tax for the year 1968.

(6) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of forty-two and one-half (42½) cents of each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1968 for imposition of tax for the year 1969.

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(7) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of forty-two and one-half (42½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1969 for imposition of tax for the year 1970.

(8) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and twelve and one-half (12½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1975 for the imposition of tax for the year 1976.

(9) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and twenty-two and one-half (22½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1976 for the imposition of tax for the year 1977.

(10) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and twenty-two and one-half (22½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1977 for the imposition of tax for the year 1978.

(11) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and twenty-two and one-half (22½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1978 for the imposition of tax for the year 1979.

(12) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and twenty-two and one-half (22½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1979 for the imposition of tax for the year 1980.

(13) The tax imposed by the Board of Education of The School District of Philadelphia shall be at the rate of one (1) dollar and sixty (60) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1981 for the imposition of tax for the year 1982.

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(14) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and sixty (60) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1982 for the imposition of tax for the year 1983.

(15) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of one (1) dollar and ninety (90) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1983 for the imposition of tax for the year 1984.

(16) The tax imposed by the Board of Education of The School District of Philadelphia shall be at the rate of two (\$2.00) dollars and twenty-nine and one-half (\$.295) cents on each one hundred (\$100.00) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1985 for the imposition of tax for the year 1986.

(17) The tax imposed by the Board of Education of The School District of Philadelphia shall be at the rate of two (2) dollars and twenty-nine and one-half (29½) cents on each one hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1984 for the imposition of tax for the year 1985; provided, that, if the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be two (2) dollars and four and one-half (4½) cents for the year 1985.

(18) The tax imposed by the Board of Education of The School District of Philadelphia shall be at the rate of two (2) dollars and twenty-nine and one-half (29½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1986 for the imposition of tax for the year 1987.

(19) The tax imposed by the Board of Education of The School District of Philadelphia shall be at the rate of two (2) dollars and twenty-nine and one-half (29½) cents on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1987 for the imposition of tax for the year 1988.

(20) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars forty-four and one-half cents (\$2.44½) on each one

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hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1988 for the imposition of tax for the year 1989. Provided that, in the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate effective July 1, 1988 for the year 1989, the rate shall revert to two dollars twenty-nine and one-half cents (\$2.29½) on each one hundred (\$100) dollars of taxable real property for the year 1989.

(21) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars forty-four and one-half cents (\$2.44½) on each one hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1989 for the imposition of tax for the year 1990.

(22) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars eighty-four and four-tenths cents (\$2.844) on each one hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1990 for the imposition of tax for the year 1991.

(23) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars eighty-four and four-tenths cents (\$2.844) on each one hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1991 for the imposition of tax for the year 1992.

(24) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (\$100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1992 for the imposition of tax for the year 1993.

(25) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars eighty-four and four-tenths cents (2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1993 for the imposition of tax for the year 1994.

(26) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the

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Board of Revision of Taxes as the assessment made in the year 1994 for the imposition of tax for the year 1995.

(27) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1995 for the imposition of tax for the year 1996.

(28) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1996 for the imposition of tax for the year 1997.

(29) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1997 for the imposition of tax for the year 1998.

(30) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1998 for the imposition of tax for the year 1999.

(31) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred (100) dollars of assessed value of taxable real property as returned by the Board of Revision of Taxes as the assessment made in the year 1999 for the imposition of tax for the year 2000.

(32) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred dollars (\$100) of assessed value of taxable real property as returned by the Board of Revisions of Taxes as the assessment made in the year 2000 for the imposition of tax for the year 2001.

(33) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) on each one hundred dollars (\$100) of assessed value of taxable real property as returned by the



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Board of Revisions of Taxes as the assessment made in the year 2001 for the imposition of tax for the year 2002.

(34) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of three dollars and eleven and one-half cents (\$3.115) on each one hundred dollars (\$100) of assessed value of taxable real property as returned by the Board of Revisions of Taxes as the assessment made in the year 2002 for the imposition of tax for the year 2003.]

SECTION 2. The amendments to Section 19-1801 of The Philadelphia Code effected by this Ordinance are not intended to change any rates of taxation or any other matter with respect to any tax year other than tax year 2004, but are intended only to restate those rates in a more easily readable form.

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**Explanation:**

[Brackets] indicates matter deleted.

*Italics* indicate new matter added.

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