



City of Philadelphia

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

BILL NO. 080134

Introduced February 7, 2008

Councilmembers Green and Goode

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Section 19-1303(3) of The Philadelphia Code, entitled "Authorization to Offer Exemptions from Real Estate Taxes on Improvements to Deteriorated Industrial, Commercial or Other Business Properties," by revising the boundaries of the area in which properties are eligible for exemptions, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1303(3) of The Philadelphia Code is amended to read as follows:

§19-1303(3). Authorization to Offer Exemptions from Real Estate Taxes on Improvements to Deteriorated Industrial, Commercial or Other Business Properties.

A. Legislative Findings.

(1) The Council finds that:

(a) Act 76 of 1977 passed by the General Assembly authorizes local taxing authorities to exempt certain deteriorating industrial, commercial and other business property improvements from taxation under certain terms and conditions.

(b) There are deteriorated industrial, commercial and other business buildings in all wards of the City, *subject to the following: Certain areas of the City have experienced either substantial economic revitalization or are experiencing substantial economic activity or interest such that their prior designation by this Council as deteriorated areas requires revisiting and no longer is applicable or appropriate.*

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(c) A public hearing, as required by Act 76, has been held regarding the boundaries of the areas containing deteriorated industrial, commercial and other business properties.

B. Eligible Areas.

(1) The Council determines that all the wards of the City contain “deteriorated areas” as defined in Act 76 of 1977 and are eligible for tax exemption under the Act, *with the exception of the following areas:*

(a) The area bounded by Delaware Avenue, Shackamaxon Street (Extended), the Delaware River, and Ellen Street (Extended);

(b) The area bounded by Christopher Columbus Boulevard, (former) Reed Street, the Delaware River, and Tasker Street (Extended).

(2) Therefore, persons making improvements to eligible industrial, commercial or other business properties within the definition contained in this ordinance and in any of the foregoing eligible areas, may apply for, and the Board of Revision of Taxes may grant, a real estate tax exemption upon such improvements in the amount and in the manner hereinafter provided.

* * *

This ordinance shall become effective on February 7, 2008.