



City of Philadelphia

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

BILL NO. 120478

Introduced May 24, 2012

**Councilmember Greenlee
for
Council President Clarke**

**Referred to the
Committee of the Whole**

AN ORDINANCE

Amending Section 19-1806, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1806 of The Philadelphia Code is amended to read as follows:

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

(1) Definitions. In this Section the following definitions shall apply:

* * *

(g) *OPA. Office of Property Assessment.*

(2) Imposition of the Tax.

* * *

(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007,

City of Philadelphia

BILL NO. 120478 continued

July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, *July 1, 2012*, and thereafter for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

* * *

(4) Rate and Computation of Tax.

(a) Rate.

* * *

(ii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, *and July 1, 2011*, [and thereafter,] at the rate each year not to exceed four dollars and sixty-two cents (\$4.62) per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

(iii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the six months beginning July 1, 2012, at the rate each year not to exceed six dollars and fifty-five cents (\$6.55) per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the Office of Property Assessment.

(iv) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the calendar years beginning January 1, 2013 and thereafter, at the rate each year not to exceed the Rate Limit per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the OPA, where the Rate Limit equals six dollars and fifty-five cents (\$6.55) multiplied by the ratio of (i) the total of the assessed values of all commercial and industrial real property in the City returned by the OPA in 2011 for tax year 2012; to (ii) the total of the assessed values of all commercial and industrial real property in the City returned by the OPA in 2012 for tax year 2013; all as certified by the OPA on or before November 15, 2012.

(b) Computation. The tax to be paid by the user or occupier shall be computed as follows:

Square feet occupied or used
Total square feet available
for use or occupancy

Days of actual
use or
occupancy

City of Philadelphia

BILL NO. 120478 continued

on the real estate x Assessed value x Rate of taxation x 360
 * * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 120478 continued