

# City of Philadelphia



(Bill No. 130854)

## AN ORDINANCE

Amending Chapter 19-3900 of The Philadelphia Code to extend the deadline to apply for tax exemptions as a longtime owner-occupants of certain properties in the City of Philadelphia.

*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.

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#### §19-3905. Benefit Determinations.

(1) For purposes of calculating City and School District real estate taxes, upon application pursuant to subsection (2), below, if the certified market value of an eligible property for any tax year, minus any homestead exclusion, is more than three times the certified market value of such property for the immediately preceding tax year, then the certified market value of such property for such tax year shall be deemed to equal three times the certified market value of such property for the immediately preceding tax year, and no further homestead exclusion shall be allowed. The foregoing deemed certified market value shall remain the deemed certified market value until such property is sold, transferred or is no longer the principal residence of the eligible taxpayer, but in no event for more than ten years.

(2) The Department of Revenue shall include with the annual property tax bill sent to each taxpayer (a) a notice clearly describing the program authorized by this Chapter, the steps a taxpayer must take to enter into the program, and the deadline for doing so; and (b) an application form. The Department and the OPA shall post a downloadable version of the form on their respective websites.

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(3) No later than [January 15] *February 17* of each tax year, the owner of any property that meets the criteria set forth in Section 19-3903 and who wishes to participate in the program must apply to the OPA for certification as a participant in the program.

(4) The OPA shall promulgate such rules, regulations, schedules or procedures as it deems necessary for the submission and establishment of proof of the eligibility of the taxpayer for the real property tax exemption provisions of this Chapter.

(5) The OPA shall approve or deny the application and shall determine the exemption amount to which the longtime owner-occupant is entitled. The OPA may also deny the application for lack of complete documentation with leave to refile within a stated period of time.

(6) Nothing in this Chapter shall be construed as a limitation on the eligibility or the amount of any special tax provisions of any longtime owner-occupant who qualifies for the special tax provisions established in Chapter 19-2900 entitled “Senior Citizen Low Income Special Tax Provisions”.

(7) If, for any tax year, the total City and School District taxes exempted pursuant to the foregoing on all properties in the City, as certified by the Department no later than forty-five days after the deadline for applications under this Chapter, are in excess of twenty million dollars (\$20,000,000) then, notwithstanding subsection (1), above, the exemptions shall be allocated among all eligible taxpayers on a pro rata basis so that the total taxes exempted do not exceed \$20,000,000.

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**Explanation:**

*Italics* indicate new matter added.

**[Brackets]** indicate matter deleted

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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on December 12, 2013. The Bill was Signed by the Mayor on December 18, 2013.



Michael A. Decker  
Chief Clerk of the City Council