



# City of Philadelphia

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

**BILL NO. 190943**

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**Introduced November 21, 2019**

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**Councilmember Johnson  
for  
Council President Clarke,  
Councilmembers Johnson and Taubenberger**

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**Referred to the  
Committee of the Whole**

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## **AN ORDINANCE**

Amending Section 19-1301.1 of The Philadelphia Code, entitled "Homestead Exclusion," to increase the amount of the homestead exclusion, under certain terms and conditions.

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

SECTION 1. Section 19-1301.1 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1301.1. Homestead Exclusion.

\* \* \*

(2) Commencing in tax year 2014, through and including tax year 2018, a homestead exclusion is hereby provided in the lesser amount of (A) thirty thousand dollars (\$30,000) multiplied by the established predetermined ratio; or (B) fifty percent (50%) of the median assessed value of properties granted a homestead exemption, as certified by the OPA by no later than November 15 of the year prior to the tax year.

(2.1) For tax year 2019, a homestead exclusion is hereby provided in the amount of forty thousand dollars (\$40,000).

(2.2) [Commencing in] *For* tax year 2020, [and continuing thereafter,] a homestead exclusion is hereby provided in the amount of forty-five thousand dollars (\$45,000).

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(2.3) *Commencing in tax year 2021, and continuing thereafter, a homestead exclusion is hereby provided in the amount of fifty thousand dollars (\$50,000).*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.