



City of Philadelphia

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

Legislation Details (With Text)

File #: 120341 **Version:** 0 **Name:**

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File created: 5/3/2012 **In control:** Committee of the Whole

On agenda: **Final action:**

Title: Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by further providing for installment payments of real estate taxes, all under certain terms and conditions.

Sponsors: Council President Clarke, Councilmember Jones, Councilmember Oh, Councilmember Goode, Councilmember Greenlee, Councilmember Tasco, Councilmember Kenney, Councilmember Henon, Councilmember Johnson, Councilmember Blackwell, Councilmember Quiñones Sánchez, Councilmember Reynolds Brown, Councilmember O'Brien, Councilmember O'Neill, Councilmember Bass, Councilmember Squilla

Indexes: REAL ESTATE TAX

Code sections: 19-1300 - Real Estate Taxes

Attachments: 1. Bill No. 12034100.pdf

| Date | Ver. | Action By | Action | Result | Tally |
|-----------|------|------------------------|----------------------|--------|-------|
| 6/19/2013 | 0 | Committee of the Whole | RECESSED | | |
| 6/12/2013 | 0 | Committee of the Whole | HEARING NOTICES SENT | | |
| 6/12/2013 | 0 | Committee of the Whole | RECESSED | | |
| 6/5/2013 | 0 | Committee of the Whole | RECESSED | | |
| 6/5/2013 | 0 | Committee of the Whole | HEARING NOTICES SENT | | |
| 5/29/2013 | 0 | Committee of the Whole | RECESSED | | |
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| 5/23/2012 | 0 | Committee of the Whole | HEARING HELD | | |

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| 5/23/2012 | 0 | Committee of the Whole | RECESSED | |
| 5/23/2012 | 0 | Committee of the Whole | HEARING NOTICES SENT | |
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| 5/3/2012 | 0 | CITY COUNCIL | Introduced and Referred | Pass |

Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” by further providing for installment payments of real estate taxes, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

* * *

§ 19-1302. Installment Payments.

(1) The Department may accept payment of real estate taxes in four equal installments, subject to the discounts and penalties prescribed in § 19-1303, *except as provided in subsection (2) herein.*

(2) *Notwithstanding the provisions of § 19-1303, no interest shall be due for Tax Years 2013, 2014, or 2015 if all real estate taxes due for each such year are paid in four equal installments prior to the end of such year.*

§ 19-1303. Discounts and Additions to Tax.

Unless otherwise provided by special ordinance *and except as provided in § 19-1302(2):*

(1) Upon all real estate taxes paid up to and including the last day of February of the year in which such taxes shall be assessed and payable, or within twenty (20) days of the date of mailing of the tax bill, a discount of one percent (1%) shall be allowed.

(2) Upon all real estate taxes paid during the month of March of the year in which such taxes shall be assessed and payable, no discounts shall be allowed.

(3) Upon all real estate taxes paid thereafter, additions shall be imposed as follows:

(a) if paid during the month of April, an addition of one and one-half percent (1 1/2%);

(b) if paid during the month of May, an addition of three percent (3%);

- (c) if paid during the month of June, an addition of four and one-half percent (4 1/2%);
 - (d) if paid during the month of July, an addition of six percent (6%);
 - (e) if paid during the month of August, an addition of seven and one-half percent (7 1/2%);
 - (f) if paid during the month of September, an addition of nine percent (9%);
 - (g) if paid during the month of October, an addition of ten and one-half percent (10 1/2%);
 - (h) if paid during the month of November, an addition of twelve percent (12%);
 - (i) if paid during the month of December, an addition of thirteen and one-half percent (13 1/2%).
- (4) Upon all real estate taxes remaining due and unpaid on the first day of January of the year following the year for which such taxes are assessed and payable, there shall be added:
- (a) as an addition to tax fifteen percent (15%) of the tax due; and
 - (b) interest at the rate of three-quarters of one percent (.75%) per month, or part thereof; and
 - (c) an additional penalty of 1% on the first day of each month from February through August during the first year in which such tax is registered as delinquent.
- (5) The Department shall at all times display, in large figures and in a conspicuous place in the tax collection office, the amount of tax and discount or penalty fixed by this Chapter or by special ordinance.

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Explanation:

Italics indicate new matter added.