



Legislation Details (With Text)

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**File created:** 4/26/2018      **In control:** Committee on Finance

**On agenda:**      **Final action:** 6/7/2018

**Title:** Amending Title 19, Chapter 2900, of The Philadelphia Code, entitled "Senior Citizen Low Income Special Tax Provisions," to make certain technical changes; all under certain terms and conditions.

**Sponsors:** Councilmember Green

**Indexes:** SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS, SENIOR CITIZENS

**Code sections:** 19-2900 - Senior Citizen Low Income Special Tax Provisions

**Attachments:** 1. CertifiedCopy18039300.pdf

Date	Ver.	Action By	Action	Result	Tally
6/20/2018	0	MAYOR	SIGNED		
6/7/2018	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
5/24/2018	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
5/24/2018	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
5/24/2018	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
5/22/2018	0	Committee on Finance	HEARING NOTICES SENT		
5/22/2018	0	Committee on Finance	HEARING HELD		
5/22/2018	0	Committee on Finance	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
4/26/2018	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Title 19, Chapter 2900, of The Philadelphia Code, entitled "Senior Citizen Low Income Special Tax Provisions," to make certain technical changes; all under certain terms and conditions.

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

SECTION 1. Title 19 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

\* \* \*

CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS.

\* \* \*

§19-2902. Definitions.

As used in this Chapter:

\* \* \*

(4) Senior citizen. A taxpayer who is sixty-five years of age or over, or whose spouse, if a member of the household, is sixty-five years of age or over, during a calendar year in which real property taxes are due and [payable] *payable*; or [was a widow or widower] *is both (a) the surviving unmarried spouse* of someone who was sixty-five years of age or over and *(b) [was] fifty years of age or over* during a calendar year in which real estate taxes were due and payable. [For the purpose of this Chapter, the term “widow” or “widower” shall mean the surviving unmarried wife or the surviving unmarried husband, as the case may be, of a deceased individual.]

\* \* \*

SECTION 2. This Ordinance shall be effective immediately.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.