



Legislation Text

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Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by providing that real estate taxes imposed by the Board of Education of the School District of Philadelphia for tax year 2003 and thereafter shall be based upon the assessed value of real estate as certified by the Board of Revision of Taxes in 2001, thereby freezing such taxes at the level imposed for tax year 2002, and by requiring that any other real estate taxes imposed by the Board of Education be based upon such assessed values, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

§19-1801. Authorization of Tax.

* * *

(34) The tax imposed by the Board of Education of the School District of Philadelphia *for the year 2003 and thereafter* shall be at the rate of three dollars and eleven and one-half cents (\$3.115) on each one hundred dollars (\$100) of assessed value of taxable real estate as returned by the Board of Revision of Taxes as the assessment made in the *year 2001* [year 2002 for the imposition of tax for the year 2003].

§19-1802. Administration and Enforcement.

* * *

(2) *Any real estate taxes imposed by the Board of Education for the year 2003 and thereafter, whether authorized by this Code or otherwise, shall be based upon the assessed value of real estate as certified by the Board of Revision of Taxes in 2001.*

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Explanation:

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