

## Legislation Text

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**File #: 020808-AA, Version: 2**

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Extending the discount period and the due date for payment of real estate taxes due in 2003, and enacting special provisions for additions to tax, penalties and interest if such real estate taxes are paid after the due date; all under certain terms and conditions.

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

SECTION 1. For real estate taxes due in 2003 only, the following payment provisions shall apply:

(a) For taxpayers who did not file an appeal from their assessment with the Board of Revision of Taxes, the provisions of Section 19-1303(4) of The Philadelphia Code relating to discounts, additions to tax, interest and penalties shall continue to apply.

(b) For taxpayers who filed an appeal from their assessment with the Board of Revision of Taxes, the following shall apply:

(i) A discount of one percent (1%) shall be allowed upon all real estate taxes paid within sixty (60) days after the date the Board of Revision of Taxes mailed to the taxpayer written notice of a final decision on the taxpayer's appeal ("Decision Date").

(ii) Upon all taxes paid more than sixty (60) days but no more than ninety (90) days after the Decision Date, no discount shall be allowed, but no additions to tax, penalties or interest shall be imposed.

(iii) For taxes paid more than ninety (90) days after the Decision Date, additions to tax of one and one-half percent (1½%) shall be imposed on the first day of each following month on which such taxes remain unpaid, up to and including January 1, 2004.

(iv) For taxes paid after January 1, 2004, interest at the rate of three-quarters of one percent (.75%) per month, or part thereof, shall be imposed, and an additional penalty of 1% shall also be imposed on the first day of each month from February 2004 through August 2004.

SECTION 2. This special Ordinance shall apply only with respect to real estate taxes due in 2003. For real estate taxes due in 2004 and thereafter, the provisions of Section 19-1303 of The Philadelphia Code relating to discounts, additions to tax, interest and penalties shall continue to apply, unless otherwise provided by special ordinance.