



# City of Philadelphia

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

## Legislation Text

File #: 070015-A, Version: 1

Amending Section 19-1301 of The Philadelphia Code, relating to real estate taxes imposed by the City, and Section 19-1801 of The Philadelphia Code, relating to real estate taxes imposed by the School District of Philadelphia, by shifting an additional portion of the real estate tax from the City to the School District of Philadelphia, without changing the overall combined rate of the City and School District real estate tax; all under certain terms and conditions.

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

SECTION 1. Section 19-1301 of The Philadelphia Code is hereby amended to read as follows:

§19-1301. Real Estate Taxes.

(1) For each of the following years, a tax is hereby levied at the following respective rates on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the year immediately preceding the stated year:

<u>Year of Tax</u>	<u>Tax Rate</u>
* * *	* * *
2003 [and each year thereafter] <i>through 2007</i>	\$3.474
<i>2008 and each year thereafter</i>	\$3.305
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SECTION 2. Section 19-1801 of The Philadelphia Code is hereby amended to read as follows:

§19-1801. Authorization of Tax.

\* \* \*

(2) For each of the following years, the tax imposed by the Board of Education of the School District of Philadelphia shall be at the following respective rates on each one hundred dollars (\$100) of assessed value of taxable real property as returned by the Board of Revisions of Taxes as the assessment made in the year immediately preceding the stated year:

<u>Year of Tax</u>	<u>Tax Rate</u>
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2003 [and each year thereafter] <i>through 2007</i>	\$3.115
<i>2008 and each year thereafter</i>	\$3.284

\* \* \*

SECTION 3. Effective Date. This ordinance shall take effect upon the filing by the School Reform Commission, no later than June 30, 2007, of a written explanation of how the additional School District funding that will result from this ordinance will be used, including the impact of such additional funding on each of the following: (a) early childhood education; (b) class size; (c) after school programs; (d) drop out prevention; and (e) school safety. Such written explanation shall be filed with the Chief Clerk of Council, with copies to the President and to all members of Council, and the Chief Clerk of Council shall publish notice of such filing in a newspaper of general circulation in the City. If no such written explanation is filed with the Chief Clerk of Council by June 30, 2007, then this ordinance shall be of no effect.