

Legislation Text

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Amending Section 19-1801 The Philadelphia Code to further authorize the Board of Education of the School District of Philadelphia to impose a tax on real estate within the City of Philadelphia and to change the tax rate, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1801 of The Philadelphia Code is hereby amended to read as follows:

§19-1801. Authorization of Tax.

(1) The Board of Education of The School District of Philadelphia is authorized to impose a tax for school district purposes on real estate within the City of Philadelphia for the year:

(mm) 2002 [and thereafter]

(nn) 2003 and thereafter.

* * *

(34) The tax imposed by the Board of Education of the School District of Philadelphia 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 property as returned by the Board of Revisions of Taxes as the assessment made in the year 2002 for the imposition of tax for the year 2003.

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SECTION 2. It is the intent of Council that the rate increase authorized by Section 1 of this Ordinance shall be in place of and substitute for a special one-time grant by the City to the School District in fiscal year 2002 of \$25 million. Therefore, the provisions of Section 1 shall be effective only if and when the City Solicitor files with the Chief Clerk of City Council, on or before June 28, 2002, a letter certifying that the General Assembly has enacted legislation (i) reducing the City's maintenance of funding obligations set forth in Section 696 of the Public School Code of 1949, 24 P.S. § 6-696, by an amount comparable to the increase in tax rate authorized by Section 1; or (ii) otherwise granting relief from double-counting the City's contribution or tax authorization. In the event said letter is not filed with the Chief Clerk on or before June 28, 2002, Section 1 shall be ineffective, and, instead, Section 19-1801 of The Philadelphia Code is amended to read as follows.

§19-1801. Authorization of Tax.

(1) The Board of Education of The School District of Philadelphia is authorized to impose a tax for school district purposes on real estate within the City of Philadelphia for the year:

(mm) 2002 [and thereafter]

(nn) 2003 and thereafter.

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(34) The tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of two dollars and eighty-four and four-tenths cents (\$2.844) 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 2002 for the imposition of tax for the year 2003.

Explanation:

[Brackets] indicates matter deleted.

Italics indicate new matter added.