File #: 130123, **Version:** 0

Amending Section 2-305 of The Philadelphia Code, entitled "Office of Property Assessment; Chief Assessment Officer; Powers and Duties," by providing for standards for tax exemptions and for documentation requirements, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 2-305 of The Philadelphia Code is amended to read as follows:

§ 2-305. Office of Property Assessment; Chief Assessment Officer; Powers and Duties.

* * *

(2) Except as Council may ordain from time to time, the Chief Assessment Officer shall:

* * *

(k) Consider and determine applications for tax abatement and tax exemption.

(.1) The Chief Assessment Officer shall only grant an exemption for a purely public charity or otherwise under Section 204 of the General County Assessment Law, Act of 1933, P.L. 853, as amended, 72 P.S. § 5020-204, with respect to real property:

(A) In which the exempt entity has legal or equitable title;

(B) From which the exempt entity derives no income other than from the recipients of the bounty of the exempt entity; and

(C) That is occupied, and actually and regularly used, for the purpose or purposes which entitled the exempt entity to such exemption, and only with respect to such portion of the real property that is used for such purposes.

(.2) To the extent inconsistent with the foregoing, the provisions of Section 204(a)(11), (13) of the General County Assessment Law, Act of 1933, P.L. 853, as amended, 72 P.S. § 5020-204 (relating to libraries and fire and rescue stations), shall control.

(.3) An exempt entity shall annually file with the Office of Property Assessment a sworn statement, in form satisfactory to the Chief Assessment Officer and accompanied by such documentation as may be necessary, certifying:

(A) Its continued status as a purely public charity.

(B) With respect to all property for which exemption is claimed, the uses to which the property is put and how those uses further the purpose or purposes which entitle the entity to the exemption.

(C) The portion of exempt property used for such purposes.

(.4) Any claim of additional property or additional portion of property subject to exemption shall require an additional application to the Chief Assessment Officer.

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Explanation:

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