

Legislation Text

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Amending Section 19-1303 of The Philadelphia Code, entitled "Discounts and Additions to Tax," by tolling additions, interest and penalties on real estate tax when the assessed value of property is under appeal and limiting tax payments due based on certain assessments under appeal; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1303 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1303. Discounts and Additions to Tax.

* * *

(6.2) Notwithstanding the provisions of 19-1303(3) through (5) herein, for real estate taxes due for tax year 2023 and thereafter, no additions, interest or penalties shall accrue while an appeal of a property's assessed value is pending, provided:

(a) the Taxpayer has timely filed with the Board of Revision of Taxes such appeal of the property's assessed value for tax year 2023; and

(b) the Taxpayer has paid by March 31 of the year in which such taxes are due an amount equal to the real estate taxes due on the property for Tax Year 2022.

* * *

(7.2) Where the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes within the time period specified in subsection (6.2)(a), and a final determination has not been made on the appeal by the Board or by a court of competent jurisdiction upon further appeal, the Department shall bill the taxpayer for the year in which such taxes are payable no more than the amount due for real estate taxes for Tax Year 2022.

(8) Where a taxpayer has complied with the provisions of subsection (6), [or] (6.1), or (6.2), any outstanding balance for any tax year which remains due after a final determination of an assessment appeal shall be deemed to have been paid when due if payment in full is received by the Department within thirty (30) days of the date of the final determination. Commencing thirty (30) days after final determination of the appeal, amounts due and unpaid shall accrue additions, interest and penalties in accordance with subsections (3) through (5) as if the thirty-first day after the date of final determination were April 1 of the tax year.

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