

Legislation Text

File #: 110130, Version: 0

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," to provide a credit against the tax for owners of condominiums and cooperatives and planned community units who do not receive regular City refuse, recycling and bulk item collection services; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES.

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§19-1310. Tax Credit for Condominium and Cooperative and Planned Community Unit Owners.

(1) *Definitions.*

(a) *Tax Year. The calendar year in which the real estate tax imposed by §19-1301 is due.*

(b) *Base Year. The calendar year prior to the Tax Year.*

(2) *An owner of a residential condominium (as defined in 68 Pa. C.S.A. §3103) or the owner of a residential cooperative (as defined in 68 Pa. C.S.A. §4103) or the owner of a residential planned community unit (as defined in 68 Pa. C.S.A. §5103) who did not receive regular City refuse, recycling and bulk item collection at no cost at such condominium or cooperative or planned community unit during all or part of a Base Year shall be entitled to a credit against the tax imposed by §19-1301, as follows:*

(a) *For a given Tax Year, the amount of the credit shall equal the amount the owner paid for refuse, recycling and bulk item collection services that were rendered to the condominium or cooperative or planned community during any portion of the Base Year when the City did not provide City regular refuse, recycling and bulk item collection at no cost at such condominium or cooperative or planned community; provided that the credit shall not exceed \$200 for any Tax Year for each owner of a condominium and for each unit of a cooperative and for each owner of a planned community unit.*

(b) *The tax credit provided by this Section shall be effective for Tax Year 2012 and thereafter.*

(c) *Any tax credit provided under this Section may be taken only against the taxes due for the Tax Year, and no unused portion of such tax credit may be carried forward or backward to any other Tax Year.*

(d) *To receive the tax credit provided by this Section, a taxpayer must make application on a form to be provided by the Revenue Department, which shall by regulation provide for the type of documentary proof required to establish eligibility for the tax credit.*

(3) No tax credit granted under this Section shall count toward reducing the total amount of a parcel's financial assessment due and owing to a neighborhood improvement district created pursuant to the Community and Economic Improvement Act, 53 P.S. § 18101 et. seq. or the Neighborhood Improvement District Act, 73 P.S. § 831 et. seq. or to a special services district created pursuant to the Municipal Authorities Act, 53 Pa. C.S. § 5601 et. seq.

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Explanation:

Italics indicate new matter added.