

Legislation Text

File #: 180393, **Version:** 0

Amending Title 19, Chapter 2900, of The Philadelphia Code, entitled "Senior Citizen Low Income Special Tax Provisions," to make certain technical changes; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 of The Philadelphia Code is hereby amended as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS.

* * *

§19-2902. Definitions.

As used in this Chapter:

* * *

(4) Senior citizen. A taxpayer who is sixty-five years of age or over, or whose spouse, if a member of the household, is sixty-five years of age or over, during a calendar year in which real property taxes are due and [payable] *payable*; or [was a widow or widower] *is both (a) the surviving unmarried spouse* of someone who was sixty-five years of age or over and (b) [was] fifty years of age or over during a calendar year in which real estate taxes were due and payable. [For the purpose of this Chapter, the term "widow" or "widower" shall mean the surviving unmarried wife or the surviving unmarried husband, as the case may be, of a deceased individual.]

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SECTION 2. This Ordinance shall be effective immediately.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.