

Legislation Text

File #: 000028, Version: 1

Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," by amending Chapter 19-2500 entitled "Real Estate Non-Utilization Tax" by changing the definition of vacant and abandoned property for the purpose of taxation under this section, changing the rate of assessment of the tax and modifying the means of collection, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-2500 of The Philadelphia Code, relating to "Real Estate Non-Utilization Tax", is hereby amended to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTION

* * *

CHAPTER 19-2500. REAL ESTATE NON-UTILIZATION TAX

* * *

§19-2502. DEFINITIONS.

* * *

(1) "[Vacant and a]Abandoned property." Any property *that is not a vacant lot, as defined in this Section; and* which has:

(a) either (i) remained continuously unoccupied during the privilege year *and for the prior four calendar years* or (ii) has been licensed as vacant for the entire privilege year in accordance with the provisions of [Chapter 7-500 of] *Section PM-102.4 of Title 4 of The Philadelphia Code*; and either

(b) (i) (in the case of property containing one or more buildings used in whole or in part for one or more dwelling units immediately prior to the time such property became vacant) has been under continuous designation as a public nuisance pursuant to [Chapter 7-600] *Section PM-307.0 of Title 4 of The Code* during the privilege year *and for the year immediately preceding the privilege year*; or

(ii) (in the case of property containing one or more buildings none of which were used in whole or in part for one or more dwelling units immediately prior to the time such property became vacant) has been under continuous citation by an agency of the City for violation of Philadelphia Code provisions relating to the health or safety of citizens during the privilege year *and for the year immediately preceding the privilege year*.

(iii) (in the case of land not containing any building) has been continuously under citation for violating Section [7-301(4) or 7-50293)] *PM-102.4 or PM-302.0 of Title 4 of The Philadelphia Code* during the

privilege year.

* * *

(5) *“Vacant lot.” Any property which:*

(a) is unimproved or contains no buildings that are in compliance with all provisions of The Philadelphia Code relating to the health or safety of citizens; and

(b) has a lien for demolition of any structures by the Department of Licenses and Inspections.

§19-2503. Imposition of Tax.

(1) A tax upon the privilege of utilizing property as vacant and abandoned property within the City during any privilege year commencing with the privilege year beginning with January 1, 1982, and every privilege year thereafter, is hereby imposed and assessed for 1982, and each year thereafter *through and including calendar year 2000.*

(2) *A tax upon the privilege of utilizing property as a vacant lot or abandoned property within the City during any privilege year commencing with the privilege year beginning January 1, 2001, and every privilege year thereafter, is hereby imposed and assessed for 2001, and each year thereafter.*

§19-2504. Rate of Tax.

(1) The tax authorized by this Chapter *for any privilege year commencing prior to January 1, 2001,* shall be measured by the assessed value of the real estate at the rate of ten (10) dollars for each one hundred (100) dollars of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

(2) *(a) The tax authorized by this Chapter for abandoned property for any privilege year commencing January 1, 2001, or thereafter shall be measured by the assessed value of the real estate at the rate of five percent of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.*

(b) The tax authorized by this Chapter for vacant lots for any privilege year commencing January 1, 2001, or thereafter shall be measured by the assessed value of the real estate at the rate of ten percent of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

* * *

§19-2506. Appeals.

(1) In any appeal from the imposition of the tax set forth in this Section, the Tax Review Board shall find in favor of an appellant who shows that the property assessed:

* * *

(c) In the case of vacant lots, had been completely fenced during the entire privilege year or subject to a written agreement, with the parties intending to be legally bound, between the owner of property abutting

the vacant lot and the owner of the vacant lot allowing the abutting owner use of the vacant lot; or

(d) In the case of vacant lots, is owned by the abutting property owner.

SECTION 2. This Ordinance shall take effect January 1, 2001.

Explanation:

[Brackets] indicate matter deleted.

Italics indicate new matter added.