



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

## Legislation Text

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**File #: 220727, Version: 0**

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September 12, 2022

TO THE PRESIDENT AND MEMBERS OF THE COUNCIL OF THE CITY OF PHILADELPHIA:

I am hereby returning without my signature Bill No. 220413, which was passed by Council at its session on June 23, 2022. Bill No. 220413 amends 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. While supportive of the intent of this legislation, my Administration has concerns that this bill is bad fiscal policy. This Bill incentivizes anyone who sees an increase from 2022 to 2023 to appeal to delay an increased tax bill, even if their underlying assessment value is accurate. Additionally, delaying receipt of certain Real Estate Tax revenue until the Board of Revision of Taxes appeals come through can have negative budget implications, depending on when appeals get decided, when revised tax bills are issued, and when revenue is received.

For these reasons, I am returning without my signature Bill No. 220413.

Respectfully,  
JAMES F. KENNEY  
Mayor