

Legislation Text

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File #: 180138, Version: 1

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Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," regarding terms of payment agreements, 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 to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

\* \* \*

CHAPTER 19-1300. REAL ESTATE TAXES.

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§19-1305. Authorization for Installment Payment Agreements and Tax Foreclosure Prevention Programs, Waiving Additions to Tax and Abating Interest and Penalties Otherwise Due Pursuant to Section 19-1303, and Requiring Commencement of Enforcement Action.

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(2) Authorization for Installment Payments and Tax Foreclosure Prevention Programs; Waiver of Additions to Tax; Abatement of Interest and Penalties and Requiring Commencement of Enforcement Action.

\* \* \*

(f) Terms of Payment Agreements.

(1) Maintenance of Current Taxes. While enrolled in a payment agreement pursuant to this Section, a taxpayer generally is obligated to pay the current year real estate taxes that come due and owing during each subsequent year. Provided that, nothing in this paragraph shall preclude a taxpayer enrolled in a payment agreement pursuant to this Section from entering into a deferral of taxes under § 19-1307. And further provided that, so long as a taxpayer is eligible for a Tier 4 agreement or for an agreement based on an Individual Financial Assessment under subsection (d)(.3)(e), the Department shall add current year taxes to the payment agreement unless the taxpayer directs the Department otherwise; a taxpayer who is otherwise compliant with the agreement shall be deemed to be in full compliance. *A taxpayer who is compliant with any agreement approved under subsection 19-1305(d) shall be treated as paying property taxes in a timely manner and the taxpayer shall be deemed not in default on real estate tax subject to such agreement.*

SECTION 2. This Ordinance shall take effect immediately.

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**Explanation:**

*Italics* indicate new matter added.