

Legislation Text

File #: 130308-A, **Version:** 2

Amending Section 19-1303 of The Philadelphia Code, entitled “Discounts and Additions to Tax,” by tolling additions, interest and penalties when the assessed value of property is under appeal; limiting what the Department can bill for tax years under appeal; and requiring for the tax year under appeal payment of an amount at least equal to the prior year’s tax; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1303 of The Philadelphia Code is hereby amended to read as follows:

§19-1303. Discounts and Additions to Tax.

Unless otherwise provided by special ordinance:

(1) Upon all real estate taxes paid up to and including the last day of February of the year in which such taxes shall be assessed and payable, or within twenty (20) days of the date of mailing of the tax bill, a discount of one percent (1%) shall be allowed.

(2) Upon all real estate taxes paid during the month of March of the year in which such taxes shall be assessed and payable, no discounts shall be allowed.

(3) Upon all real estate taxes paid thereafter, additions shall be imposed as follows:

- (a) if paid during the month of April an addition of one and one-half percent (1½%);
- (b) if paid during the month of May an addition of three percent (3%);
- (c) if paid during the month of June an addition of four and one-half percent (4½%);
- (d) if paid during the month of July an addition of six percent (6%);
- (e) if paid during the month of August, an addition of seven and one-half percent (7½%);
- (f) if paid during the month of September, an addition of nine percent (9%);
- (g) if paid during the month of October, an addition of ten and one-half percent (10½%);
- (h) if paid during the month of November, an addition of twelve percent (12%);

(i) if paid during the month of December, an addition of thirteen and one-half percent (13½%).

(4) Upon all real estate taxes remaining due and unpaid on the first day of January of the year following the year for which such taxes are assessed and payable, there shall be added:

(a) as an addition to tax fifteen percent (15%) of the tax due, and

(b) interest at the rate of three-quarters of one percent (.75%) per month, or part thereof, and

(c) an additional penalty of 1% on the first day of each month from February through August during the first year in which such tax is registered as delinquent.

(5) The Department shall at all times display, in large figures and in a conspicuous place in the tax collection office, the amount of tax and discount or penalty fixed by this Chapter or by special ordinance.

(6) Notwithstanding the provisions of 19-1303(3) through (5) herein, for real estate taxes due for tax year 2014, no additions, interest or penalties shall accrue while an appeal of a residential property's assessed value is pending, provided:

(a) the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction; and

(b) the Taxpayer has paid by March 31 of the year in which such taxes shall be assessed and payable, an amount equal to the real estate taxes due on the property in the immediately preceding Tax Year.

(7) Where the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction, the Department shall bill the taxpayer for the year in which such taxes shall be assessed and payable, no more than the amount due for real estate taxes in the immediately preceding tax year.

(8) Where a taxpayer has complied with the provisions of subsection (6), any outstanding balance for tax year 2014 which remains due after a final determination of an assessment appeal shall be deemed to have been paid when due if payment in full is received by the Department within thirty (30) days of the date of the final determination. Commencing thirty (30) days after final determination of the appeal, amounts due and unpaid shall accrue additions, interest and penalties in accordance with subsections (3) through (5) as if the thirty-first day after the date of final determination were April 1 of the tax year.

SECTION 2. This Ordinance shall take effect with respect to real estate taxes for tax year 2014.

Explanation:

[Brackets] indicates matter deleted.
Italics indicate new matter added.