

Legislation Text

File #: 220421, **Version:** 0

Amending Chapter 19-2900 of Title 19 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” by extending the deadline for low-income seniors to apply for a refund or forgiveness of Real Estate Taxes, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-2904 of Title 19 of The Philadelphia Code is hereby amended to read as follows:

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§19-2904. Application; Proof of Claim.

(1) Except as otherwise provided in this subsection, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the thirty-first day of January of the calendar year in which real estate taxes are due and payable, [provided however, that for calendar year 2019, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the fifteenth day of March] *provided however, that for calendar year 2022, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the thirtieth day of September.* Only one taxpayer for each homestead shall be entitled to the real estate tax refund or forgiveness of taxes. If two or more persons residing at any homestead meet the qualification for a real estate tax refund or forgiveness of taxes they may determine among themselves who shall receive the refund or forgiveness of taxes. If they are unable to agree, the Department shall determine to whom the refund or forgiveness of taxes is to apply.

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SECTION 2. This Ordinance shall be effective upon final enactment.

Explanation:

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