



# City of Philadelphia

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

## Legislation Text

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**File #:** 180166, **Version:** 0

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Amending Section 19-1301.1 of The Philadelphia Code, entitled "Homestead Exclusion," to increase the amount of the homestead exclusion, under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Section 19-1301.1 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1301.1. Homestead Exclusion

(2) Commencing in tax year 2014, *through and including tax year 2018*, a homestead exclusion is hereby provided in the lesser amount of (A) thirty thousand dollars (\$30,000) multiplied by the established predetermined ratio; or (B) fifty percent (50%) of the median assessed value of properties granted a homestead exemption, as certified by the OPA by no later than November 15 of the year prior to the tax year.

*(2.1) Commencing in tax year 2019, and continuing thereafter, a homestead exclusion is hereby provided in the amount of forty thousand dollars (\$40,000).*

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**Explanation:**

*Italics* indicate new matter added.