

Legislation Text

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Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” to require notices of property assessed value and real estate tax liability, include information on the availability and application process for Income-based payment agreements, Homestead, Tax exemption for Long-time Owner Occupants and other tax relief programs, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1301 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1301. Real Estate Taxes.

(1) (a) For each of the following years, a tax is hereby levied at the following respective rates on each one hundred dollars (\$100) of the assessed value of taxable real property returned by the Board of Revision of Taxes in the year immediately preceding the stated year:

* * *

§ 19-1301.1. Tax Relief information to be included in Notices of Property Assessed Value sent by the Office of Property Assessment and Notices of Real Estate Tax Liability sent by the Department of Revenue.

(a) Notice informing the taxpayer of the right to an income-based payment agreement for homestead properties and the steps to apply for such payment agreements, and the availability of free advice and assistance from housing counseling agencies and legal services agencies for taxpayers who are eligible. The Office of Property Assessment and the Department of Revenue shall also provide written information of the addresses and phone numbers of housing counseling agencies and legal service agencies available to assist the taxpayer; and

(b) Information about how to apply for the following programs: Homestead exclusion, pursuant to § 19-1301.2; Deferral, pursuant to § 19-1307; Longtime Owner-Occupant Exemption pursuant to § 19-3905(3)(a); and Senior Citizen Low Income Special Tax Provisions pursuant to § 19-2904(1)(a).

§ 19-1301.[1] 2. Homestead Exclusion.

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Explanation:

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

