

## Legislation Details (With Text)

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**Type:** Bill      **Status:** LAPSED

**File created:** 12/20/2001      **In control:** Committee on Finance

**On agenda:**      **Final action:** 12/31/2003

**Title:** Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by providing for a credit against certain real estate taxes for owners of condominiums and cooperatives for a portion of such owners' costs of waste removal; all under certain terms and conditions.

**Sponsors:** Councilmember Clarke

**Indexes:** REAL ESTATE TAX

**Code sections:** 19-1300 - Real Estate Taxes

**Attachments:**

Date	Ver.	Action By	Action	Result	Tally
10/1/2002	0	Committee on Finance	HEARING NOTICES SENT		
10/1/2002	0	Committee on Finance	HEARING HELD		
10/1/2002	0	Committee on Finance	RECESSED		
10/1/2002	0	Committee on Finance	RECESSED		
12/20/2001	0	CITY COUNCIL	Referred		
12/20/2001	0	CITY COUNCIL	Introduced	Pass	

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by providing for a credit against certain real estate taxes for owners of condominiums and cooperatives for a portion of such owners' costs of waste removal; all under certain terms and conditions.

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

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES.

\* \* \*

*§19-1306. Waste Removal Tax Credit For Condominiums and Cooperatives.*

*(1) The term "solid waste" in this Section shall mean all litter, waste, garbage and recycling materials, as those terms are defined in Chapter 10-717 of the Code.*

*(2) The term "waste removal" in this Section shall mean all contracts with private companies for the collection, hauling and disposal of solid waste.*

*(3) Owners of condominium units, as those terms are defined in Section 19-1304, and owners of cooperatives, as that term is defined in 68 Pa. C.S. §4103, shall be entitled to an annual credit with respect to*

*taxes owed under this Chapter in an amount equal to 50% of:*

*(a) the owner's actual cost of solid waste removal during the tax year; or*

*(b) the owner's proportionate share of a condominium association's actual cost of solid waste removal during the tax year, as determined by regulations of the Revenue Department.*

*(4) In no event shall the total tax credits available under this Section exceed one million dollars (\$1,000,000) per year. To the extent applications for such credits exceed, in any year, one million dollars (\$1,000,000), the Department shall allocate such credits pro rata, pursuant to an equitable formula.*

*(5) In no event shall the credit claimed by any taxpayer exceed that taxpayer's total tax liability under this Chapter in any given year. Credits shall not carry over to subsequent years.*

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**Explanation:**

*Italics indicate new matter added.*