# City of Philadelphia

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

## Legislation Details (With Text)

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| **File #:** | 020579 | **Version:** | 0 | **Name:** | |
| **Type:** | Bill | | | **Status:** | ENACTED |
| **File created:** | 9/19/2002 | | | **In control:** | Committee on Finance |
| **On agenda:** | | | | **Final action:** | 11/21/2002 |

**Title:** Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," by amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by providing for certain deferrals of payment of a certain portion of Real Estate Taxes due the City of Philadelphia or the Philadelphia School District, all under certain terms and conditions.

**Sponsors:** Councilmember Rizzo, Councilmember Mariano, Councilmember Nutter, Councilmember Krajewski, Councilmember Tasco, Council President Verna, Councilmember Ortiz, Councilmember Kenney, Councilmember DiCicco, Councilmember Clarke, Councilmember Miller, Councilmember Reynolds Brown, Councilmember Blackwell

**Indexes:** REAL ESTATE TAX

**Code sections:** 19-1300 - Real Estate Taxes, Title 19 - FINANCE, TAXES AND COLLECTIONS

**Attachments:** 1. CertifiedCopy02057900.pdf

| Date | Ver. | Action By | Action | Result | Tally |
|---|---|---|---|---|---|
| 12/5/2002 | 0 | MAYOR | SIGNED | | |
| 11/21/2002 | 0 | CITY COUNCIL | READ | | |
| 11/21/2002 | 0 | CITY COUNCIL | PASSED | Pass | 17:0 |
| 10/17/2002 | 0 | CITY COUNCIL | ORDERED PLACED ON THIS DAY`S FIRST READING CALENDAR | | |
| 10/17/2002 | 0 | CITY COUNCIL | SUSPEND THE RULES OF THE COUNCIL | Pass | |
| 10/17/2002 | 0 | CITY COUNCIL | ORDERED PLACED ON NEXT WEEK`S SECOND READING CALENDAR | | |
| 10/16/2002 | 0 | Committee on Finance | HEARING NOTICES SENT | | |
| 10/16/2002 | 0 | Committee on Finance | HEARING HELD | | |
| 10/16/2002 | 0 | Committee on Finance | REPORTED FAVORABLY, RULE SUSPENSION REQUESTED | | |
| 10/1/2002 | 0 | Committee on Finance | RECESSED | | |
| 10/1/2002 | 0 | Committee on Finance | RECESSED | | |
| 10/1/2002 | 0 | Committee on Finance | HEARING NOTICES SENT | | |
| 10/1/2002 | 0 | Committee on Finance | HEARING HELD | | |
| 9/19/2002 | 0 | CITY COUNCIL | Referred | | |
| 9/19/2002 | 0 | CITY COUNCIL | Introduced | Pass | |

Amending Title 19 of The Philadelphia Code, entitled “Finance, Taxes and Collections,” by amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” by providing for certain deferrals of payment of a certain portion of Real Estate Taxes due the City of Philadelphia or the Philadelphia School District, all under certain terms and conditions.

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



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SECTION 1. Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," is hereby amended by adding a new Section 19-1306, entitled "Deferrals of Real Estate Tax," to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

* * *

CHAPTER 19-1300. REAL ESTATE TAXES.

* * *

*§19-1306. Deferrals of Real Estate Tax.*

(1) *The Department of Revenue is authorized to grant deferrals, in whole or in part, of increases in Real Estate Taxes, that may be due the City of Philadelphia or the School District of Philadelphia, upon making a determination of the eligibility for deferral of a property owner.*

(2) *Eligibility for a deferral of payment of an increase in real estate taxes may be granted for any increase, or portion thereof, of Real Estate Taxes due to an increase in assessed value of real estate, that is greater than fifteen percent (15%), in any given year, upon consideration of the following factors:*

(a) *Household Income; and*

(a) *Reasonable Household Expenses including, but not limited to, housing, food, transportation, education, health care, debt service payments, and overall tax burden; and*

(a) *Available liquid assets*.

(1) *Interest at the rate of six percent (6%) per year shall be assessed on the total deferred amount due.*

(2) *The deferral shall be effective until the date of sale of the property.*

(3) *A property owner may satisfy the debt consisting of the deferred amount and the accumulated interest at any time prior to the sale of the property.*

**Explanation:**

*Italics* indicate new matter added.



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