

Legislation Details (With Text)

File #: 120173-A **Version:** 2 **Name:**

Type: Bill **Status:** ENACTED

File created: 3/8/2012 **In control:** Committee of the Whole

On agenda: **Final action:** 6/21/2012

Title: Amending Section 19-1806, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia, under certain terms and conditions.

Sponsors: Council President Clarke, Councilmember Jones

Indexes: REALTY USE AND OCCUPANCY TAX, SCHOOL DISTRICT OF PHILADELPHIA

Code sections: 19-1806 - Authorization of Realty Use and Occupancy Tax

Attachments:

Date	Ver.	Action By	Action	Result	Tally
6/27/2012	2	MAYOR	SIGNED		
6/21/2012	2	CITY COUNCIL	READ AND PASSED	Pass	11:6
6/14/2012	1	CITY COUNCIL	READ		
6/14/2012	2	CITY COUNCIL	ORDERED PLACED ON FINAL PASSAGE CALENDAR FOR NEXT MEETING.		
6/14/2012	2	CITY COUNCIL	AMENDED		
6/7/2012	1	Committee of the Whole	HEARING HELD		
6/7/2012	1	Committee of the Whole	AMENDED		
6/7/2012	1	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/7/2012	1	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
6/7/2012	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
6/7/2012	1	CITY COUNCIL	ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
6/5/2012	0	Committee of the Whole	HEARING NOTICES SENT		
6/5/2012	0	Committee of the Whole	HEARING HELD		
6/5/2012	0	Committee of the Whole	RECESSED		
5/30/2012	0	Committee of the Whole	HEARING HELD		
5/30/2012	0	Committee of the Whole	RECESSED		
5/30/2012	0	Committee of the Whole	HEARING NOTICES SENT		
5/23/2012	0	Committee of the Whole	HEARING HELD		
5/23/2012	0	Committee of the Whole	RECESSED		
5/23/2012	0	Committee of the Whole	HEARING NOTICES SENT		

5/16/2012	0	Committee of the Whole	HEARING HELD	
5/16/2012	0	Committee of the Whole	RECESSED	
5/15/2012	0	Committee of the Whole	HEARING HELD	
5/15/2012	0	Committee of the Whole	RECESSED	
5/14/2012	0	Committee of the Whole	HEARING HELD	
5/14/2012	0	Committee of the Whole	RECESSED	
5/9/2012	0	Committee of the Whole	HEARING HELD	
5/9/2012	0	Committee of the Whole	RECESSED	
5/8/2012	0	Committee of the Whole	HEARING NOTICES SENT	
5/8/2012	0	Committee of the Whole	HEARING HELD	
5/8/2012	0	Committee of the Whole	RECESSED	
5/8/2012	0	Committee of the Whole	HEARING HELD	
5/8/2012	0	Committee of the Whole	RECESSED	
5/7/2012	0	Committee of the Whole	HEARING HELD	
5/7/2012	0	Committee of the Whole	RECESSED	
5/2/2012	0	Committee of the Whole	HEARING HELD	
5/2/2012	0	Committee of the Whole	RECESSED	
5/2/2012	0	Committee of the Whole	HEARING NOTICES SENT	
3/8/2012	0	CITY COUNCIL	Introduced (By Request) and Referred	Pass

Amending Section 19-1806, entitled “Authorization of Realty Use and Occupancy Tax,” to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1806 of The Philadelphia Code is amended to read as follows:

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

(1) Definitions. In this Section the following definitions shall apply:

* * *

(g) *OPA. Office of Property Assessment.*

(2) Imposition of the Tax.

* * *

(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, *July 1, 2012*, and thereafter for the purpose

of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

* * *

(4) Rate and Computation of Tax.

(a) Rate.

* * *

(ii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, and July 1, 2011, [and thereafter] at the rate each year not to exceed four dollars and sixty-two cents (\$4.62) per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

(iii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax year beginning July 1, 2012, and thereafter, at the rate each year not to exceed five dollars and fifty-one cents (\$5.51) per one hundred (\$100) dollars of the assessed value of the real estate as most recently returned by the Office of Property Assessment, except that, for the tax year beginning July 1, 2012, only, the tax shall be calculated based on the assessed value of the real estate as returned by the Office of Property Assessment in 2011.

(b) Computation. The tax to be paid by the user or occupier shall be computed as follows:

<u>Square feet occupied or used</u>						Days of actual
Total square feet available						use or
for use or occupancy						<u>occupancy</u>
on the real estate	x	Assessed value	x	Rate of taxation	x	360

* * *

Explanation:

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