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

Legislation Details (With Text)

File #:	130586	**Version:** 0	**Name:**		
Type:	Bill		**Status:**	LAPSED	
File created:	9/12/2013		**In control:**	Committee of the Whole	
On agenda:			**Final action:**		
Title:	Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by limiting the exemption of certain real estate taxes for improvements to, or construction of, certain real properties; all under certain terms and conditions.				
Sponsors:	Councilmember Goode				
Indexes:	REAL ESTATE TAX				
Code sections:	19-1300 - Real Estate Taxes				
Attachments:	1. Bill No. 13058600.pdf				

Date	Ver.	Action By	Action	Result	Tally
9/12/2013	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by limiting the exemption of certain real estate taxes for improvements to, or construction of, certain real properties; 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 amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

* * *

§19-1303(2). Authorization to Offer Exemption from Real Estate Taxes on Improvements to Residential Properties.

* * *

D. Exemption Amount.

(1) The exemption from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of improvements to eligible property.

(a) The exemption from real estate taxes shall be limited [so] *to* that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Board of Revision of Taxes.

(2) The exemption from real estate taxes shall apply both to City and School District of Philadelphia taxes, provided that, with respect to applications for exemption filed on or after July 1, 2014, the

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exemption shall apply solely to City taxes.

* * *

§19-1303(4). Authorization to Offer Exemption from Real Estate Taxes on New Construction of Residential Properties.

* * *

D. Exemption Amount.

(1) The exemption from real estate taxes shall be limited to that portion of the assessment valuation attributable to the cost of construction of the new eligible dwelling unit.

(2) The exemption from real estate taxes shall be limited to that construction for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Board of Revision of Taxes.

(3) The exemption from real estate taxes shall apply both to City and School District of Philadelphia taxes, provided that, with respect to applications for exemption filed on or after July 1, 2014, the exemption shall apply solely to City taxes.

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SECTION 2. This Ordinance shall take effect immediately.

Explanation:

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

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